

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On January 12, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Seventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, and (C) Untimely Claims (Docket No. 6585) [a copy of which is attached hereto as Exhibit D]

On January 12, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Seventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, and (C) Untimely Claims [without exhibits] (Docket No. 6585) [a copy of which is attached hereto as Exhibit D]
- 3) Customized Notice of Objection to Claim (the "Customized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Customized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Customized Notice contained the information listed in columns 3 through 7 of Exhibit E attached hereto. The chart contained in the form of the Customized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in

columns 3 through 7 of Exhibit E attached hereto was incorporated into each Customized Notice.

Dated: January 16, 2007

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 16th day of January, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Shannon J. Spencer

Commission Expires: 6/20/10

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-209-4801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	212-696-6000	212-697-1559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-247-1010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
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Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russello	270 Park Avenue		New York	NY	10017	212-270-0426	212-270-0430	thomas.f.maher@chase.com richard.duker@jpmorgan.com gianni.russello@jpmorgan.com	Postpetition Administrative Agent
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Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
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Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	ServeAG@oag.state.ny.us	New York Attorney General's Office
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Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
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Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
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Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
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JPMorgan Chase Bank, N.A.	Vilma Francis	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	vilma.francis@jpmorgan.com	Prepetition Administrative Agent
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Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
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Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
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EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
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APS Clearing, Inc.	Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
Cage Williams & Abelman, P.C.	Steven E. Abelman	1433 Seventeenth Street		Denver	CO	80202	303-295-0202	Counsel to United Power, Inc.
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Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
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Kirkland & Ellis LLP	Geoffrey A. Richards	200 East Randolph Drive		Chicago	IL	60601	312-861-2000	Counsel to Lunt Manufacturing Company
Lord, Bissel & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-812-8340	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County
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O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	Counsel to Ambrake Corporation; Akebono Corporation
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
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EXHIBIT D

Hearing Date and Time: February 15, 2007 at 10:00 a.m.
Response Date and Time: February 8, 2007 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
-----	-	x	

DEBTORS' SEVENTH OMNIBUS OBJECTION (SUBSTANTIVE)
PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A)
INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON
DEBTORS' BOOKS AND RECORDS, AND (C) UNTIMELY CLAIMS

("SEVENTH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Seventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, And (C) Untimely Claims (the "Seventh Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi and certain of its U.S. subsidiaries and affiliates filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtors' chapter 11 cases.

2. No trustee or examiner has been appointed in the Debtors' cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders.

3. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are section 502(b) of the Bankruptcy Code and rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2005 had global 2005 net sales of approximately \$26.9 billion and global assets of approximately \$17.0 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues, and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.

6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer.

7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's

¹ The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates.

single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.² Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion.

9. The Debtors believe that the Company's financial performance has deteriorated because of (a) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (b) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (c) increasing commodity prices.

10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major unions and GM had not progressed sufficiently by the end of the third quarter of

² Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

11. On March 31, 2006, the Company outlined the key tenets of its transformation plan. The Company believes that this plan will enable it to return to stable, profitable business operations and allow the Debtors to emerge from these chapter 11 cases in the first half of 2007. To complete their restructuring process, the Debtors must focus on five key areas. First, Delphi must modify its labor agreements to create a competitive arena in which to conduct business. Second, the Debtors must conclude their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company. Third, the Debtors must streamline their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus. Fourth, the Debtors must transform their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint. Finally, the Debtors must devise a workable solution to their current pension situation.

12. On December 18, 2006, the Debtors reached another milestone in their chapter 11 cases when they announced their acceptance of a proposal for an equity purchase and commitment agreement (the "Equity Purchase and Commitment Agreement") with affiliates of Appaloosa Management L.P., Cerberus Capital Management, L.P., and Harbinger Capital Partners Master Fund I, Ltd., as well as Merrill Lynch & Co. and UBS Securities LLC (collectively, the "Plan Investors"). Under the Equity Purchase and Commitment Agreement, the Plan Investors agreed to invest up to \$3.4 billion in preferred and common equity in the

reorganized Delphi to support the Debtors' transformation plan and its Plan Framework Support Agreement (as defined below). The Equity Purchase and Commitment Agreement is subject to the completion of due diligence, satisfaction or waiver of numerous other conditions (including Delphi's achievement of consensual agreements with its U.S. labor unions and GM), and the non-exercise by either Delphi or the Plan Investors of certain termination rights.

13. Also on December 18, 2006, in further support of its transformation plan, the Company announced that it had entered into a plan framework support agreement (the "Plan Framework Support Agreement") with the Plan Investors and GM. The Plan Framework Support Agreement outlines certain proposed terms of the Debtors' anticipated plan of reorganization, including the distributions to be made to creditors and shareholders, the treatment of GM's claims, the resolution of certain pension funding issues, and the corporate governance of the reorganized Debtors. The Plan Framework Support Agreement as well as the economics and structure of the plan framework itself are expressly conditioned on the Debtors' reaching consensual agreements with their U.S. labor unions and GM.

Contemporaneously with the issuance of these announcements on December 18, 2006, the Debtors sought authorization and approval of the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement, which was heard by the Court on January 11, 2007 (Docket No. 6179). Although much remains to be accomplished in the Debtors' reorganization cases, the Debtors and their stakeholders are together navigating a course that should lead to a consensual resolution with their U.S. labor unions and GM while providing an acceptable financial recovery framework for the Debtors' stakeholders.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-

positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally.

Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

D. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

15. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5), against a Debtor (collectively, the "Claimants") to file a proof of claim form with respect to each such Claim.

16. On or prior to April 20, 2006, Kurtzman Carson Consultants, LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs (the "Schedules and Statements") filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

17. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions),

USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and the Vindicator, and electronically through posting on the Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

18. Approximately 16,000 proofs of claim (the "Proofs of Claim") were filed against the Debtors in these cases. To date, the Debtors have filed three omnibus claims objections which objected to claims on procedural grounds³ and two omnibus claims objection which objected to claims on substantive grounds.⁴ Pursuant to such omnibus claims objections, the Court has disallowed and expunged approximately 6,850 Proofs of Claim, and there are

³ The Debtors filed the First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (i) Duplicate And Amended Claims And (ii) Equity Claims (Docket No. 5151) on September 19, 2006, the Second Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (i) Equity Claims, (ii) Claims Duplicative Of Consolidated Trustee Or Agent Claims, And (iii) Duplicate And Amended Claims (Docket No. 5451) on October 31, 2006, and the Fourth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Duplicate And Amended Claims (Docket No. 6099) on December 8, 2006.

⁴ The Debtors filed their (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) on October 31, 2006 and their Fifth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation And (b) Claims Not Reflected On Debtors' Books And Records (Docket No. 6100) on December 8, 2006.

approximately 950 additional Proofs of Claim that are pending disallowance and expungement upon entry of orders with respect to the Fourth Omnibus Claims Objection and the Fifth Omnibus Claims Objection consistent with the record of the hearing held on January 12, 2007.

19. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453) (the "Claims Objection Procedures Motion"), in which the Debtors requested this Court, among other things, approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

20. In this Seventh Omnibus Claims Objection, the Debtors are objecting to 412 proofs of claim.⁵

Relief Requested

21. By this objection, the Debtors seek entry of an order pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007 (a) disallowing and expunging those Claims set forth on

⁵ Contemporaneously with the Seventh Omnibus Claims Objection, the Debtors are filing the Sixth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Duplicate And Amended Claim And (b) Equity Claims (the "Sixth Omnibus Claims Objection"). In the Sixth Omnibus Claims Objection, the Debtors object to claims on procedural grounds and are seeking to expunge and disallow (a) certain Claims that are duplicative of other Claims or have been amended or superseded by later filed Claims and (b) certain Claims because they were filed by equity holders solely on account of their stock holdings. The Debtors are objecting to 74 proofs of claim in the Sixth Omnibus Claims Objection.

Exhibit A-1 attached hereto because they contain insufficient documentation in support of the Claims asserted, (b) disallowing and expunging those Claims set forth on Exhibit A-2 attached hereto because they contain insufficient documentation in support of the Claims asserted and were untimely pursuant to the Bar Date Order, (c) disallowing and expunging those Claims set forth on Exhibit B-1 attached hereto because they are liabilities or dollar amounts that are not reflected on the Debtors' books and records, (d) disallowing and expunging those Claims set forth on Exhibit B-2 attached hereto because they are liabilities or dollar amounts that are not reflected on the Debtors' books and records and were untimely pursuant to the Bar Date Order, and (e) disallowing and expunging those Claims set forth on Exhibit C attached hereto because they were untimely pursuant to the Bar Date Order.

Objections To Claims

A. Insufficiently Documented Claims

22. During their review, the Debtors discovered that certain Proofs of Claim that were filed in these cases do not include sufficient documentation to support the claim asserted (the "Insufficiently Documented Claims"). This deficiency in documentation has made it impossible for the Debtors meaningfully to review the asserted Claims. To enhance the review process, the Debtors contacted each Claimant which filed an Insufficiently Documented Claim (other than those Claimants who filed a blank proof of claim form).⁶

23. The burden of proof to establish a claim against an estate rests on the claimant. If a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In

⁶ Claims who responded to the Debtors' communications and provided additional information are not included as part of this objection.

re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only claims alleging facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc., 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case). As a result of the Claimants' failure to provide sufficient documentation to permit an understanding of the basis for the Insufficiently Documented Claims, such Claims do not make out a prima facie case against the Debtors.

24. The Insufficiently Documented Claims either (a) fail to assert a Claim, (b) fail to assert a monetary amount for the Claim, (c) state that there is no outstanding Claim against the Debtors, and/or (d) contain no supporting documentation or provide no evidence of the Debtors' liability for the Claim. In addition, certain of the Insufficiently Documented Claims were received by the Debtors after the Bar Date (the "Untimely Insufficiently Documented Claims"). With respect to the Untimely Insufficiently Documented Claims, the

Debtors also object to such Claims on the basis that they were not timely filed pursuant to the Bar Date Order.⁷

25. Attached hereto as Exhibit A-1 is a list of the Insufficiently Documented Claims which the Debtors have identified as Claims that do not contain sufficient documentation to permit an understanding of the basis for the claim. Attached hereto as Exhibit A-2 is a list of Untimely Insufficiently Documented Claims which the Debtors have identified as Claims that do not contain sufficient documentation to permit an understanding of the basis for the claim and that were not timely filed pursuant to the Bar Date Order.⁸ In the event that this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to any or all of the Insufficiently Documented Claims and Untimely Insufficiently Documented Claims at a later date on any basis whatsoever.

26. Accordingly, the Debtors (a) object to both the Insufficiently Documented Claims and the Untimely Insufficiently Documented Claims and (b) seek entry of an order disallowing and expunging the Insufficiently Documented Claims and Untimely Insufficiently Documented Claims in their entirety.

⁷ The Bar Date Order provides:

Any Person or Entity which is required to file a Proof of Claim in these chapter 11 cases but that fails to do so in a timely manner on or before the applicable Bar Date shall be forever barred, estopped, and enjoined from (a) asserting any Claim against the Debtors that such Person or Entity has that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, non-contingent, and unliquidated or (ii) is of a different nature or in a different classification than as set forth in the Schedules (any such Claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim, and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order ¶ 11.

⁸ None of the Untimely Insufficiently Documented Claims listed on Exhibit A-2 hereto was included as part of the Motion For Order Under Fed. R. Bankr. P. 3003(c)(3) And 9006(b)(1) Deeming Certain Proofs Of Claim Timely Filed, dated September 29, 2006 (Docket No. 5238) ("Claims Timeliness Motion").

B. Claims Not Reflected On The Debtors' Books And Records

27. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books and Records Claims"). In addition, the Debtors determined that certain other Proofs of Claim also assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records and that were not timely filed pursuant to the Bar Date Order (the "Untimely Books and Records Claims"). The Debtors believe that the parties asserting both Books and Records Claims and Untimely Books and Records Claims are not creditors of the Debtors.

28. The bases for determining that the Debtors are not liable for an asserted Books and Records Claim include, but are not limited to, the following: (a) the Debtors' books and records do not reflect the existence of the asserted Books and Records Claim or of the Claimant asserting such Claim, (b) the Debtors' books and records reflect that the Books and Records Claim has been paid pursuant to a prior order of this Court, (c) the Debtors' books and records reflect that the Claimant has signed a release and/or waiver stating that the Debtors are not liable to the Claimant for such Claim, (d) the Debtors' books and records reflect that the asserted Books and Records Claim was properly paid prior to the commencement of the Debtors' cases, and (e) the Books and Records Claim constitutes a postpetition liability that has been paid by the Debtors in the ordinary course of the Debtors' businesses.

29. A claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at least one of the allegations that is essential to the claim's legal sufficiency." WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). Once such an allegation is refuted, "the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence."

Id. The Debtors' books and records refute an essential allegation as to each of the Books and Records Claims, namely, that the claims asserted therein are owed by any of the Debtors.

30. Attached hereto as Exhibit B-1 is a list of the Books and Records Claims that the Debtors have identified as Claims for which the Debtors are not liable. Attached hereto as Exhibit B-2 is a list of the Untimely Books and Records Claims which the Debtors have also identified as Claims for which the Debtors are not liable. The Debtors object to the Untimely Books and Records Claims not only because the Debtors have no liability in respect thereof, but also because the Claims were not timely filed pursuant to the Bar Date Order. If this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to any or all of the Books and Records Claims and the Untimely Books and Records Claims at a later date on any basis whatsoever.

31. Accordingly, the Debtors (a) object to both the Books and Records Claims and the Untimely Books and Records Claims and (b) seek entry of an order disallowing and expunging both the Books and Records Claims and the Untimely Books and Records Claims in their entirety.

C. Untimely Claims

32. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain of the Proofs of Claim filed against the Debtors were received by the Debtors after the Bar Date ("Untimely Claims"). With respect to the Untimely Claims, the Debtors object to such Claims on the basis that they were not timely filed pursuant to the Bar Date Order.

33. Attached hereto as Exhibit C is a list of Untimely Claims. The Debtors seek to have such Untimely Claims disallowed and expunged as Claims that were not timely filed pursuant to the Bar Date Order.⁹

Separate Contested Matters

34. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Seventh Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Seventh Omnibus Claims Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Seventh Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

35. The Debtors expressly reserve the right to amend, modify, or supplement this Seventh Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors. Should one or more of the grounds for objection stated in this Seventh Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

⁹ None of the Untimely Claims listed on Exhibit C hereto was included as part of the Claims Timeliness Motion.

Responses To Objections

36. Responses to the Seventh Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but are qualified in all respects by the express terms thereof.

A. Filing And Service Of Responses

37. To contest an objection, responses (a "Response"), if any, to the Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese) in each case so as to be received no later than 4:00 p.m. (Prevailing Eastern Time) on February 8, 2007.

B. Contents Of Responses

38. Every Response to this Seventh Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;

(b) the name of the Claimant and a brief description of the basis for the amount of the Claim;

(c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;

(d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim subject to appropriate confidentiality constraints;

(e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

C. Timely Response Required

39. If a Response is properly and timely filed and served in accordance with the procedures described above, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which shall be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request this Court conduct a final hearing on February 15, 2007 at 10:00 a.m. The procedures set forth in the Claims Objection Procedures Motion will apply to all Responses and hearings arising from this Seventh Omnibus Claims Objection.

40. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to the Seventh Omnibus Claims Objection and who is served with the Seventh Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures

Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the Seventh Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order, provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors will seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures Order.

41. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

42. Replies to any Responses are to be governed by the Claims Objection Procedures Order.

Service Of Seventh Omnibus Claims Objection Order

43. Service of any order with regard to this Seventh Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

44. Questions about this Seventh Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-259-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

45. Notice of this Objection has been provided in accordance with the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (Docket No. 5418) and the Claims Objection Procedures Order.

46. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Seventh Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of

Notice Of Objection To Claim is attached hereto as Exhibit D. Claimants will receive a copy of this Seventh Omnibus Claims Objection without Exhibits A-1, A-2, B-1, B-2, or C hereto. Claimants will nonetheless be able to review such exhibits free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

47. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
January 12, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT A-1 - INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
GEORGE H HUBER JR AND MARIANNE T HUBER JT TEN 17 FOREST GATE CIRCLE OAK BROOK, IL 60523-2129	6284	Secured: Priority: Administrative: Unsecured: \$103.00 Total: \$103.00	05/18/2006	DELPHI CORPORATION (05-44481)
JAMESTOWN MORaine INC 2290 ARBOR BLVD MORaine, OH 45439	15673	Secured: Priority: Administrative: Unsecured: \$5,070.27 Total: \$5,070.27	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
K&K JANITORIAL SERVICE INC 10 BROUGHTON ST TONAWANDA, NY 14150	3181	Secured: Priority: Administrative: Unsecured: \$2,990.00 Total: \$2,990.00	04/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
RONALD D MEREDITH 3040 SHERWOOD LN COLUMBUS, IN 47203-2613	9484	Secured: Priority: Administrative: Unsecured: \$1,990.91 Total: \$1,990.91	07/14/2006	DELPHI CORPORATION (05-44481)
SELECOM S R L VIA JF KENNEDY 47 20090 RODANO MILLEPINI MI, ITALY	7122	Secured: Priority: Administrative: Unsecured: \$227.69 Total: \$227.69	05/30/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
SIPRA M SARKAR 2160 CLINTONVIEW CIRCLE ROCHESTER HILLS, MI 48309-2986	4097	Secured: Priority: Administrative: Unsecured: \$1,456.00 Total: \$1,456.00	05/01/2006	DELPHI CORPORATION (05-44481)
Total:		6	\$11,837.87	

EXHIBIT A-2 - UNTIMELY INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ADA C BERIN 83 LYMAN RD WEST HARTFORD, CT 06117-1312	16407	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	11/06/2006	DELPHI CORPORATION (05-44481)
EVELYN D BATTISTE 601 SAINT CLOUD DR ANTIOCH, TN 37013-3612	16212	Secured: \$0.00 Priority: \$0.00 Administrative: Unsecured: \$0.00 Total: \$0.00	08/16/2006	DELPHI CORPORATION (05-44481)
JULIUS BERIN AND ADA BERIN JT TEN 83 LYMAN RD WEST HARTFORD, CT 06117-1312	16408	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	11/10/2006	DELPHI CORPORATION (05-44481)
RONALD P CARMICHAEL 711 FLEMING AVE RAVENSWOOD, WV 26164-1325	16426	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	11/21/2006	DELPHI CORPORATION (05-44481)
Total:		4		\$0.00

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AAPER ALCOHOL & CHEMICAL CO 1101 ISAAC SHELBY DR SHELBYVILLE, KY 40065	3077	Secured: Priority: Administrative: Unsecured: \$934.36 Total: \$934.36	04/28/2006	DELPHI CORPORATION (05-44481)
ACCUSORT SYSTEMS INC 511 SCHOOL HOUSE RD TELFORD, PA 18969-1196	3762	Secured: Priority: Administrative: Unsecured: \$1,592.48 Total: \$1,592.48	05/01/2006	DELPHI CORPORATION (05-44481)
AEF ATELIERS D EMBOUTISSAGE DE FAULQUEMONT S A R L ZONE INDUSTRIELLE RUE DR DIETER HUNDT NIETZER & HAUSLER ALLEE 40 HEILBRONN, 74072 GERMANY	8251	Secured: Priority: Administrative: Unsecured: \$233,170.30 Total: \$233,170.30	06/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AEROTECH LABORATORIES INC 4101 SHUFFEL DR NW NORTH CANTON, OH 44720	9014	Secured: Priority: Administrative: Unsecured: \$390.00 Total: \$390.00	07/05/2006	DELPHI CORPORATION (05-44481)
AFFILIATED STEAM EQUIPMENT CO 12424 S LOMBARD AVE ALSIP, IL 60803	3828	Secured: Priority: Administrative: Unsecured: \$4,550.00 Total: \$4,550.00	05/01/2006	DELPHI CORPORATION (05-44481)
AGILENT TECHNOLOGIES INC 3750 BROOKSIDE PARKWAY ALPHARETTA, GA 30022	8390	Secured: Priority: Administrative: Unsecured: \$819.54 Total: \$819.54	06/22/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
AH SYSTEMS INC 9710 COZYCROFT AVE CHATSWORTH, CA 91311	3781	Secured: Priority: \$96.40 Administrative: Unsecured: Total: \$96.40	05/01/2006	DELPHI CORPORATION (05-44481)
AIRPOT CORPORATION 35 LOIS ST NORWALK, CT 06851-4405	2937	Secured: Priority: Administrative: Unsecured: \$1,257.70 Total: \$1,257.70	04/27/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AKROCHEM CORPORATION 255 FOUNTAIN ST AKRON, OH 44304	638	Secured: Priority: Administrative: Unsecured: \$289.72 Total: \$289.72	11/17/2005	DELPHI CORPORATION (05-44481)
AKRON TESTING LABORATORY AND WELDING SCHOOL 1171 WOOSTER RD N BARBERTON, OH 44203	2967	Secured: Priority: Administrative: Unsecured: \$490.00 Total: \$490.00	04/27/2006	DELPHI CORPORATION (05-44481)
ALABAMA POWER COMPANY PO BOX 12465 BIRMINGHAM, AL 35202-2465	1349	Secured: Priority: Administrative: Unsecured: \$22.38 Total: \$22.38	12/28/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ALAMEDA COUNTY TAX COLLECTOR 1221 OAK STREET ROOM 131 OAKLAND, CA 94612	9972	Secured: \$1,846.09 Priority: Administrative: Unsecured: Total: \$1,846.09	07/20/2006	DELPHI CORPORATION (05-44481)
ALSTOM POWER ENVIRONMENTAL CONSULT GMBH AUGSBURGER STR 712 STUTTGART, 70329 GERMANY	652	Secured: Priority: Administrative: Unsecured: \$2,726.00 Total: \$2,726.00	11/17/2005	DELPHI CORPORATION (05-44481)
AMERICAN LAUBSCHER CORPORATION ALC BUILDING 80 FINN COURT FARMINGDALE, NY 11735	6628	Secured: Priority: Administrative: Unsecured: \$549.80 Total: \$549.80	05/23/2006	DELPHI CORPORATION (05-44481)
ARKANSAS INDUSTRIAL MACHINERY INC 3804 N NONA NORTH LITTLE ROCK, AR 72118	392	Secured: Priority: Administrative: Unsecured: \$455.26 Total: \$455.26	11/07/2005	DELPHI CORPORATION (05-44481)
ASCO SCIENTIFIC INC ASCO VALVE INC 50 HANOVER RD FLORHAM PK, NJ 07932	3049	Secured: Priority: Administrative: Unsecured: \$253.75 Total: \$253.75	04/28/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ASHWORTH BROS INC ADDCHG 1016 222 MILLIKEN BLVD STE 7 FALL RIVER, MA 02721	7743	Secured: Priority: Administrative: Unsecured: \$3,751.20 Total: \$3,751.20	06/09/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASIAN PACIFIC AMERICAN CHAMBER OF COMMERCE 255 REX BLVD AUBURN HILLS, MI 48326	12240	Secured: Priority: Administrative: Unsecured: \$5,000.00 Total: \$5,000.00	07/28/2006	DELPHI CORPORATION (05-44481)
ASSOCIATED BAG CO 400 W BODEN ST MILWAUKEE, WI 53207	487	Secured: Priority: Administrative: Unsecured: \$87.38 Total: \$87.38	11/10/2005	DELPHI CORPORATION (05-44481)
AT ABATEMENT SERVICES INC 4915 STILWELL KANSAS CITY, MO 64120	14068	Secured: Priority: Administrative: Unsecured: \$28,365.02 Total: \$28,365.02	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ATHENA PROTECTIVE COATINGS INC 2695 SLOUGH ST MISSISSAUGA, ON L4T 1G2 CANADA	63	Secured: Priority: Administrative: Unsecured: \$162,950.97 Total: \$162,950.97	10/20/2005	DELPHI CORPORATION (05-44481)
AUTOMATION CONSULTANTS INC 4491 FOSKUHL RD FLOYDS KNOBS, IN 47119	3952	Secured: Priority: Administrative: Unsecured: \$1,803.00 Total: \$1,803.00	05/01/2006	DELPHI CORPORATION (05-44481)
AVIANT GROUP LLC 38W210 HENRICKSEN RD ST CHARLES, IL 60175	771	Secured: Priority: \$1,528.12 Administrative: Unsecured: Total: \$1,528.12	11/22/2005	DELPHI CORPORATION (05-44481)
BAKER & HOSTETLER LLP 3200 NATIONAL CITY CENTER 1900 EAST NINTH STREET CLEVELAND, OH 44114-3485	5875	Secured: Priority: Administrative: Unsecured: \$1,237.64 Total: \$1,237.64	05/15/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
BARNES NURSERY & GARDEN CENTER 3511 W CLEVELAND RD HURON, OH 44839-102	5729	Secured: Priority: Administrative: Unsecured: \$909.96 Total: \$909.96	05/12/2006	DELPHI CORPORATION (05-44481)
BARNHART CRANE & RIGGING CO 1701 DUNN AVE MEMPHIS, TN 38106	2125	Secured: Priority: Administrative: Unsecured: \$2,480.00 Total: \$2,480.00	02/27/2006	DELPHI CORPORATION (05-44481)
BATSON MACHINING AND LUBRICATION 400 SMITH ST SULPHUR ROCK, AR 72579	13557	Secured: Priority: Administrative: Unsecured: \$2,034.56 Total: \$2,034.56	07/31/2006	DELPHI CORPORATION (05-44481)
BATTERY SALES & SERVICE BDC 967 E BROOKS RD MEMPHIS, TN 38116-3124	8147	Secured: Priority: Administrative: Unsecured: \$2,362.50 Total: \$2,362.50	06/19/2006	DELPHI CORPORATION (05-44481)
BATZNER PEST MANAGEMENT INC 16948 W VICTOR RD NEW BERLIN, WI 53151	4185	Secured: Priority: Administrative: Unsecured: \$436.00 Total: \$436.00	05/01/2006	DELPHI CORPORATION (05-44481)
BAY LANDSCAPING 1630 BOUTELL RD ESSEXVILLE, MI 48732	5031	Secured: Priority: Administrative: Unsecured: \$805.00 Total: \$805.00	05/08/2006	DELPHI CORPORATION (05-44481)
BD OF ED SOUTH WESTERN CITY SCH DST 3805 MARLANE DR GROVE CITY, OH 43123	11881	Secured: Priority: Administrative: Unsecured: \$164,519.24 Total: \$164,519.24	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BEACH MFG CO PO BOX 129 118 N HAMPTON RD DONNELSVILLE, OH 45319	2921	Secured: Priority: Administrative: Unsecured: \$1,864.25 Total: \$1,864.25	04/27/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
BEAD INDUSTRIES INC 11 CASCADE BLVD MILFORD, CT 06460	3202	Secured: Priority: Administrative: Unsecured: \$1,201.00 Total: \$1,201.00	04/28/2006	DELPHI CORPORATION (05-44481)
BENZ OIL BIN NO 53141 MILWAUKEE, WI 53288	3868	Secured: Priority: Administrative: Unsecured: \$59.28 Total: \$59.28	05/01/2006	DELPHI CORPORATION (05-44481)
BEST AIRE INC DIV OF AMS 3648 ROCKLAND CIRCLE KS FROM 193711934 MILLBURY, OH 43447-9804	6522	Secured: Priority: Administrative: Unsecured: \$4,406.28 Total: \$4,406.28	05/22/2006	DELPHI CORPORATION (05-44481)
BEST PLUMBING SPECIALTIES INC BEST PLUMBING SPECIALTIES 1306 BAILES LN FREDERICK, MD 21701	4403	Secured: Priority: Administrative: Unsecured: \$120.28 Total: \$120.28	05/02/2006	DELPHI CORPORATION (05-44481)
BIRDSALL TOOL & GAGE CO 24735 CRESTVIEW COURT FARMINGTON HILLS, MI 48331-1395	3846	Secured: Priority: Administrative: Unsecured: \$2,544.00 Total: \$2,544.00	05/01/2006	DELPHI CORPORATION (05-44481)
BLUE WATER AUTOMOTIVE SYSTEMS INC 1515 BUSHAW HWY MARYSVILLE, MI 48040-1754	14053	Secured: Priority: Administrative: Unsecured: \$1,384.68 Total: \$1,384.68	07/27/2006	DELPHI CORPORATION (05-44481)
BLUE WATER AUTOMOTIVE SYSTEMS INC FMLY BLUE WATER PLASTICS INC 1515 BUSHAW HWY MARYSVILLE, MI 48040-0129	11261	Secured: Priority: Administrative: Unsecured: \$4,080.00 Total: \$4,080.00	07/27/2006	DELPHI CORPORATION (05-44481)
BOND HOLDINGS INC INDYSHRED 8746 E 33RD ST INDIANAPOLIS, IN 46226	5079	Secured: Priority: Administrative: Unsecured: \$675.00 Total: \$675.00	05/08/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
BOVIS LEND LEASE PROJECTS SHA 20 F NO 1325 HUAIHAI M RD SHANGHAI, 200031 CHINA	5897	Secured: Priority: Administrative: Unsecured: \$2,000.00 Total: \$2,000.00	05/15/2006	DELPHI CORPORATION (05-44481)
BROOKFIELD ENGINEERING LABS IN 11 COMMERCE BLVD MIDDLEBORO, MA 023461031	4280	Secured: Priority: Administrative: Unsecured: \$242.30 Total: \$242.30	05/01/2006	DELPHI CORPORATION (05-44481)
BROOKS ARMORED CAR SERVICE INC 4200 GOVERNOR PRINTZ BLVD WILMINGTON, DE 19899	8982	Secured: Priority: Administrative: Unsecured: \$462.59 Total: \$462.59	07/05/2006	DELPHI CORPORATION (05-44481)
BROOKS E J CO INC PO BOX 15018 NEWARK, NJ 07192	6279	Secured: Priority: Administrative: Unsecured: \$772.62 Total: \$772.62	05/18/2006	DELPHI CORPORATION (05-44481)
BROOKS INSTRUMENTS 12001 TECHNOLOGY DRIVE AB03 EDEN PRAIRIE, MN 55344	13497	Secured: Priority: Administrative: Unsecured: \$3,450.00 Total: \$3,450.00	07/24/2006	DELPHI CORPORATION (05-44481)
BROWNING FERRIS INDUSTRIES INC SANDUSKY DISTRICT 4005 TIFFIN AVE SANDUSKY, OH 44870	2915	Secured: Priority: Administrative: Unsecured: \$320.05 Total: \$320.05	04/27/2006	DELPHI CORPORATION (05-44481)
BUCKNER BARRELS SALES CORP PO BOX 889 SPRINGVILLE, AL 35146	4404	Secured: Priority: Administrative: Unsecured: \$1,095.50 Total: \$1,095.50	05/02/2006	DELPHI CORPORATION (05-44481)
BUREAU OF CONSTRUCTION CODES PO BOX 30255 LANSING, MI 48909	6656	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
BY PAS OF TOLEDO 6646 FREMONT PIKE ADD CHG 5 97 PERRYSBURG, OH 43551	5434	Secured: Priority: Administrative: Unsecured: \$779.62 Total: \$779.62	05/10/2006	DELPHI CORPORATION (05-44481)
C A LITZLER CO INC 4800 WEST 160TH ST CLEVELAND, OH 44135	6811	Secured: Priority: Administrative: Unsecured: \$2,590.00 Total: \$2,590.00	05/25/2006	DELPHI CORPORATION (05-44481)
CALCO LTD 960 MUIRFIELD DR HANOVER PK, IL 60133	7095	Secured: Priority: Administrative: Unsecured: \$109.10 Total: \$109.10	05/30/2006	DELPHI CORPORATION (05-44481)
CAPITAL DIE & MANUFACTURING CO 10150 CAPITAL ST OAK PK, MI 48237-3104	9133	Secured: Priority: Administrative: Unsecured: \$2,200.00 Total: \$2,200.00	07/10/2006	DELPHI CORPORATION (05-44481)
CARAUSTAR CUSTOM PACKAGING GROUP INC PO BOX 115 AUSTELL, GA 30168-0115	1347	Secured: Priority: Administrative: Unsecured: \$122.95 Total: \$122.95	12/28/2005	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
CARAUSTAR INDUSTRIAL & CONSUMER PRODUCTS GROUP INC PO BOX 115 AUSTELL, GA 30168-0115	1346	Secured: Priority: Administrative: Unsecured: \$1,606.18 Total: \$1,606.18	12/28/2005	DELPHI CORPORATION (05-44481)
CARROLL CONTAINER CORP 2409 W 2ND ST MARION, IN 46852	7135	Secured: Priority: Administrative: Unsecured: \$555.83 Total: \$555.83	05/30/2006	DELPHI CORPORATION (05-44481)
CATAWBA CO NC CATAWBA CO TAX COLLECTOR PO BOX 368 NEWTON, NC 28658	9259	Secured: Priority: Administrative: \$9,505.09 Unsecured: Total: \$9,505.09	07/10/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CENTRAL MERCANTILE COLLECTION SERVICES DBA CMCS INC 822 E GRAND RIVER AVE BRIGHTON, MI 48116	131	Secured: Priority: Administrative: Unsecured: \$1,237.27 Total: \$1,237.27	10/26/2005	DELPHI CORPORATION (05-44481)
CHAMBERS GASKET & MFG CO INC 4701 W RICE ST CHICAGO, IL 60651	103	Secured: Priority: \$1,448.33 Administrative: Unsecured: Total: \$1,448.33	10/25/2005	DELPHI CORPORATION (05-44481)
CHARLES F ROBINSON BOX 91508 MOBILE, AL 36691-1508	4297	Secured: Priority: Administrative: Unsecured: \$2,826.52 Total: \$2,826.52	05/01/2006	DELPHI CORPORATION (05-44481)
CHEMPOINT COM 13727 COLLECTIONS CENTER DR CHICAGO, IL 60693-0137	659	Secured: Priority: Administrative: Unsecured: \$992.77 Total: \$992.77	11/18/2005	DELPHI CORPORATION (05-44481)
CHESTER INC PO BOX 2237 VALPARAISO, IN 46384-2237	4283	Secured: Priority: Administrative: Unsecured: \$2,097.46 Total: \$2,097.46	05/01/2006	DELPHI CORPORATION (05-44481)
CHRIS HUGHES OKALOOSA COUNTY TAX COLLECTOR PO BOX 1390 PENSACOLA, FL 32591-1390	2564	Secured: \$0.00 Priority: Administrative: Unsecured: Total: \$0.00	04/05/2006	DELPHI CORPORATION (05-44481)
CITIBANK USA N A 4300 WESTOWN PKWY W DES MOINES, IA 50266	843	Secured: Priority: Administrative: Unsecured: \$405.91 Total: \$405.91	11/21/2005	DELPHI CONNECTION SYSTEMS (05-44624)
CITY AND COUNTY OF DENVER TREASURY MCNICHOLS CIVIC CTR BLDG 144 W COLFAX AVE ROOM 384 DENVER, CO 80202-5391	752	Secured: Priority: \$19.50 Administrative: Unsecured: Total: \$19.50	11/21/2005	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CITY OF ADRIAN 100 E CHURCH ST ADRIAN, MI 49221	2107	Secured: \$315.00 Priority: Administrative: Unsecured: Total: \$315.00	02/23/2006	DELPHI CORPORATION (05-44481)
CITY OF WARREN OHIO ENGINEERING DEPARTMENT 391 MAHONING AVE NW WARREN, OH 44483	405	Secured: Priority: Administrative: Unsecured: \$1.00 Total: \$1.00	11/07/2005	DELPHI CORPORATION (05-44481)
CLAYTON INDUSTRIES PO BOX 5530 EL MONTE, CA 91734-1530	3057	Secured: Priority: Administrative: Unsecured: \$1,633.80 Total: \$1,633.80	04/28/2006	DELPHI CORPORATION (05-44481)
CLOVER SYSTEMS 26241 ENTERPRISE CT LAKE FOREST, CA 92630	5057	Secured: Priority: Administrative: Unsecured: \$295.00 Total: \$295.00	05/08/2006	DELPHI CORPORATION (05-44481)
COFACE NORTH AMERICA INC AS AGENT FOR PACKAGING INTEGRITY INC PO BOX 2102 CRANBURY, NJ 08512	1942	Secured: Priority: Administrative: Unsecured: \$292.88 Total: \$292.88	02/14/2006	DELPHI CORPORATION (05-44481)
COMMONWEALTH OF KENTUCKY DEPARTMENT OF REVENUE KENTUCKY DEPARTMENT OF REVENUE 100 FAIR OAKS 5TH FL PO BOX 491 FRANKFORT, KY 40602-0491	140	Secured: Priority: \$31,270.24 Administrative: Unsecured: \$13,605.57 Total: \$44,875.81	10/27/2005	DELPHI CORPORATION (05-44481)
COMPLETE SYSTEM DESIGN INC 4023 OLD US 23 STE 104 BRIGHTON, MI 48144	4718	Secured: Priority: Administrative: Unsecured: \$760.00 Total: \$760.00	05/04/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
COMPREHENSIVE EYE CARE 509 E BLUE STARR DR CLAREMORE, OK 74017	5144	Secured: Priority: Administrative: Unsecured: \$954.00 Total: \$954.00	05/08/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CONNELL LP DANLY DIE SET DIV 6779 ENGLE RD STE F MIDDLEBURG HEIGHTS, OH 44104	10980	Secured: Priority: Administrative: Unsecured: \$318.00 Total: \$318.00	07/27/2006	DELPHI CORPORATION (05-44481)
CONTROLLED ENVIRONMENT EQUIPMENT LTD W309 S4860 COMMERCIAL DR NORTH PRAIRIE, WI 53153	5103	Secured: Priority: Administrative: Unsecured: \$80.59 Total: \$80.59	05/08/2006	DELPHI CORPORATION (05-44481)
COPPERFIELD LLC 1115 W PLYMOUTH BREMEN, IN 46506	5689	Secured: Priority: Administrative: Unsecured: \$3,020.02 Total: \$3,020.02	05/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CORPORATE CONSULTING SERVICE 221 BEAVER ST AKRON, OH 44304	5561	Secured: Priority: \$32.59 Administrative: Unsecured: Total: \$32.59	05/10/2006	DELPHI CORPORATION (05-44481)
CORPORATE CONSULTING SERVICE 221 BEAVER ST AKRON, OH 44304	4225	Secured: Priority: \$100.00 Administrative: Unsecured: Total: \$100.00	05/01/2006	DELPHI CORPORATION (05-44481)
COSMOS NORTH AMERICA 11415 WEST LAKESHORE DR CARMEL, IN 46033	3309	Secured: Priority: Administrative: Unsecured: \$1,200.00 Total: \$1,200.00	04/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
COTTERMAN COMPANY 130 SELTZER RD LEXINGTON, MI 48422	2574	Secured: Priority: Administrative: Unsecured: \$2,548.00 Total: \$2,548.00	04/06/2006	DELPHI CORPORATION (05-44481)
DATACHEM LABORATORIES INC 4388 GLENDALE MILFORD RD CINCINNATI, OH 44242-3706	6814	Secured: Priority: Administrative: Unsecured: \$48.00 Total: \$48.00	05/25/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
DEALER AUTOMOTIVE SERVICES 1102 5TH ST S HOPKINS, MN 55343-7837	3211	Secured: Priority: Administrative: Unsecured: \$543.76 Total: \$543.76	04/28/2006	DELPHI CORPORATION (05-44481)
DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE S STE 310 SAN DIEGO, CA 92108	5262	Secured: Priority: Administrative: Unsecured: \$305.48 Total: \$305.48	05/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEK INTERNATIONAL GMBH 2225 RINGWOOD AVE SAN JOSE, CA 95131	1016	Secured: Priority: Administrative: Unsecured: \$19.25 Total: \$19.25	12/06/2005	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
DELTA CONTROL INC EFT 2532 NORDIC RD DAYTON, OH 45414	10033	Secured: Priority: Administrative: Unsecured: \$95.00 Total: \$95.00	07/20/2006	DELPHI CORPORATION (05-44481)
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE 290 BROADWAY 5TH FL NEW YORK, NY 10007	12127	Secured: \$10,150.00 Priority: Administrative: Unsecured: \$11,688.75 Total: \$21,838.75	07/28/2006	DELPHI CORPORATION (05-44481)
DESCO INDUSTRIES INC 3651 WALNUT AVE CHINO, CA 91710	3961	Secured: Priority: Administrative: Unsecured: \$111.80 Total: \$111.80	05/01/2006	DELPHI CORPORATION (05-44481)
DETROIT ELEVATOR CO 2121 BURDETTE FERNDAL, MI 48220	6431	Secured: Priority: Administrative: Unsecured: \$111.39 Total: \$111.39	05/22/2006	DELPHI CORPORATION (05-44481)
DEWITT PACKAGING CORP 5080 KRAFT AVE S E GRAND RAPIDS, MI 49512	3121	Secured: Priority: Administrative: Unsecured: \$742.98 Total: \$742.98	04/28/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
DIEFFENBACHER MASCHINENFABRIK J GMBH & CO HEILBRONNER STRABE D 75031 EPPINGENGERMANY	8669	Secured: Priority: \$4,388.17 Administrative: Unsecured: Total: \$4,388.17	06/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DIVERSIFIED MANUFACTURING INC PO BOX 472 LOCKPORT, NY 14095-0472	5750	Secured: Priority: Administrative: Unsecured: \$823.62 Total: \$823.62	05/12/2006	DELPHI CORPORATION (05-44481)
DRAGUN CORPORATION 30445 NORTHWESTERN HWY NO 260 FARMINGTON HILLS, MI 48334	2358	Secured: Priority: Administrative: Unsecured: \$3,012.99 Total: \$3,012.99	03/22/2006	DELPHI CORPORATION (05-44481)
DRIVE SOURCE INTERNATIONAL INC PO BOX 0361 STURTEVANT, WI 53177	5865	Secured: Priority: Administrative: Unsecured: \$820.21 Total: \$820.21	05/15/2006	DELPHI CORPORATION (05-44481)
DU CO CERAMICS CO PO BOX 568 SAXONBURG, PA 16056	2829	Secured: Priority: Administrative: Unsecured: \$2,649.99 Total: \$2,649.99	04/26/2006	DELPHI CORPORATION (05-44481)
DUN & BRADSTREET PO BOX 5126 TIMONIUM, MD 21094	15666	Secured: Priority: Administrative: Unsecured: \$27.30 Total: \$27.30	07/31/2006	DELPHI CONNECTION SYSTEMS (05-44624)
EAGLE ENGINEERING & SUPPLY CO 101 INDUSTRIAL HWY ALPENA, MI 49707-8153	3115	Secured: Priority: Administrative: Unsecured: \$226.67 Total: \$226.67	04/28/2006	DELPHI CORPORATION (05-44481)
EAST PENN MANUFACTURING COMPANY INC PO BOX 147 DEKA RD LYON STATION, PA 19536-0147	4885	Secured: Priority: Administrative: Unsecured: \$35,123.73 Total: \$35,123.73	05/05/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
EASTERN ELECTRONICS INC 180 ESSEX HACKENSACK, NJ 07601	3776	Secured: Priority: Administrative: Unsecured: \$780.72 Total: \$780.72	05/01/2006	DELPHI CORPORATION (05-44481)
EASTMAN FIRE PROTECTION 1450 SOUTER DR TROY, MI 48083	396	Secured: Priority: Administrative: Unsecured: \$138.06 Total: \$138.06	11/07/2005	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
EATON ELECTRICAL 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	10908	Secured: Priority: Administrative: Unsecured: \$4,692.90 Total: \$4,692.90	07/26/2006	DELPHI CORPORATION (05-44481)
EATON HYDRAULICS INC EATON CORPORATION 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	11029	Secured: Priority: Administrative: Unsecured: \$1,865.03 Total: \$1,865.03	07/26/2006	DELPHI CORPORATION (05-44481)
ELDEC INDUCTION USA INC 3355 BALD MOUNTAIN RD UNIT 30 AUBURN HILLS, MI 48326	13525	Secured: Priority: Administrative: Unsecured: \$130,000.00 Total: \$130,000.00	07/31/2006	DELPHI TECHNOLOGIES, INC (05-44554)
ELECTRO RENT CORPORATION 6060 SEPULVEDA BLVD VAN NUYS, CA 91411	4897	Secured: Priority: Administrative: Unsecured: \$3,104.61 Total: \$3,104.61	05/05/2006	DELPHI CORPORATION (05-44481)
ENCO MANUFACTURING COMPANY INC PO BOX 357 FARMINGDALE, NY 11735	9412	Secured: Priority: Administrative: Unsecured: \$84.81 Total: \$84.81	07/13/2006	DELPHI CORPORATION (05-44481)
ENCO MANUFACTURING COMPANY INC PO BOX 357 FARMINGDALE, NY 11735	9411	Secured: Priority: Administrative: Unsecured: \$414.02 Total: \$414.02	07/13/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ENCO MANUFACTURING COMPANY INC PO BOX 357 FARMINGDALE, NY 11735	9501	Secured: Priority: Administrative: Unsecured: \$72.19 Total: \$72.19	07/14/2006	DELPHI CORPORATION (05-44481)
ENPROTECH MECHANICAL SERVICES 2200 OLDS AVE LANSING, MI 48915-1054	6686	Secured: Priority: Administrative: Unsecured: \$210.00 Total: \$210.00	05/23/2006	DELPHI CORPORATION (05-44481)
ENTERPRISE LEASING CO OF INDIANAPOLIS ENTERPRISE RENT A CAR 9799 ENTERPRISE DR INDIANAPOLIS, IN 46280	10160	Secured: Priority: Administrative: Unsecured: \$234.00 Total: \$234.00	07/21/2006	DELPHI CORPORATION (05-44481)
ERIKS CHEVROLET INC 1800 US HWY 31 BYPASS S KOKOMO, IN 46902-2403	5291	Secured: Priority: Administrative: Unsecured: \$2,101.05 Total: \$2,101.05	05/08/2006	DELPHI CORPORATION (05-44481)
EVANS ANALYTICAL GROUP FORMERLY CHARLES EVAN & ASSOCIATES EVANS PAI 810 KIFER RD SUNNYVALE, CA 94086	3750	Secured: Priority: \$3,875.00 Administrative: Unsecured: Total: \$3,875.00	05/01/2006	DELPHI CORPORATION (05-44481)
EVERYBODY'S INC EVERYBODY'S WORKPLACE SOLUTION 5225 SPRINGBORO PIKE DAYTON, OH 45439	4034	Secured: Priority: Administrative: Unsecured: \$4,585.00 Total: \$4,585.00	05/01/2006	DELPHI CORPORATION (05-44481)
EX TECH PLASTICS INC 11413 BURLINGTON RD RICHMOND, IL 60071	4156	Secured: Priority: Administrative: Unsecured: \$1,264.97 Total: \$1,264.97	05/01/2006	DELPHI CORPORATION (05-44481)
EXPONENT ENVIRONMENTAL GROUP INC 15375 S E 30TH PL STE 250 BELLEVUE, WA 98007	395	Secured: Priority: Administrative: Unsecured: \$195.50 Total: \$195.50	11/07/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
FASTEST INC 2315 HAMPDEN AVE ST PAUL, MN 55114	2998	Secured: Priority: Administrative: Unsecured: \$319.50 Total: \$319.50	04/27/2006	DELPHI CORPORATION (05-44481)
FASTEST INC 2315 HAMPDEN AVE. ST PAUL, MN 55114	2999	Secured: Priority: Administrative: Unsecured: \$4.00 Total: \$4.00	04/27/2006	DELPHI CORPORATION (05-44481)
FEEDER AUTOMATION SYSTEMS INC 5251 N M 33 HWY CHEBOYGAN, MI 49721	1305	Secured: Priority: Administrative: Unsecured: \$1,052.00 Total: \$1,052.00	12/27/2005	DELPHI CORPORATION (05-44481)
FERRO CORPORATION 1000 LAKESIDE AVE CLEVELAND, OH 44114-1183	9954	Secured: Priority: Administrative: Unsecured: \$4,600.00 Total: \$4,600.00	07/19/2006	DELPHI CORPORATION (05-44481)
FIRE FIGHTER SALES AND SVC INC 3015 MADISON AVE SE GRAND RAPIDS, MI 49548	5276	Secured: Priority: Administrative: Unsecured: \$250.00 Total: \$250.00	05/08/2006	DELPHI CORPORATION (05-44481)
FLANNERS AUDIO & VIDEO INC 16271 W LINCOLN AVE NEW BERLIN, WI 53151-2834	6042	Secured: Priority: Administrative: Unsecured: \$245.00 Total: \$245.00	05/16/2006	DELPHI CORPORATION (05-44481)
FLUKE BIOMEDICAL LLC 22865 NETWORK PL CHICAGO, IL 60673-1228	11220	Secured: Priority: Administrative: Unsecured: \$1,574.01 Total: \$1,574.01	07/26/2006	DELPHI CORPORATION (05-44481)
FORBES DISTRIBUTING CO INC FORBES ELECTRONICS 1522 5TH AVE SE DECATUR, AL 35601-4912	10460	Secured: Priority: Administrative: Unsecured: \$304.52 Total: \$304.52	07/24/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
FRANBILT INC 6746 AKRON RD LOCKPORT, NY 14094-5317	1921	Secured: Priority: Administrative: Unsecured: \$2,000.00 Total: \$2,000.00	02/08/2006	DELPHI CORPORATION (05-44481)
FRANK E IRISH INC 6701 ENGLISH AVE PO BOX 19029 INDIANAPOLIS, IN 46219	1225	Secured: Priority: Administrative: Unsecured: \$3,054.00 Total: \$3,054.00	12/21/2005	DELPHI CORPORATION (05-44481)
FRANK P EMERY 7484 GOLDENROD MENTOR OT LAK, OH 44060-3348	4758	Secured: Priority: Administrative: Unsecured: \$3,158.50 Total: \$3,158.50	05/04/2006	DELPHI CORPORATION (05-44481)
FREDERICKS COMPANY TELEVAC IS A DIVISION OF 2400 PHILMONT AVE HUNTINGDON VALLEY, PA 19006	3136	Secured: Priority: Administrative: Unsecured: \$3,062.95 Total: \$3,062.95	04/28/2006	DELPHI CORPORATION (05-44481)
GARD SPECIALISTS CO PO BOX 157 EAGLE RIVER, WI 54521	3423	Secured: Priority: Administrative: Unsecured: \$721.41 Total: \$721.41	05/01/2006	DELPHI CORPORATION (05-44481)
GE ENERGY SERVICES 2 CORPORATE DR PO BOX 861 SHELTON, CT 06484-0861	9768	Secured: Priority: \$347.89 Administrative: Unsecured: Total: \$347.89	07/18/2006	DELPHI CORPORATION (05-44481)
GENERAL MACHINERY CO INC EFT ADDR 11 98 921 1ST AVE N PO BOX 606 BIRMINGHAM, AL 35201	3643	Secured: Priority: Administrative: Unsecured: \$2,019.41 Total: \$2,019.41	05/01/2006	DELPHI CORPORATION (05-44481)
GEORGE INSTRUMENT COMPANY 4949 DELEMERE ROYAL OAK, MI 48073	3376	Secured: Priority: Administrative: Unsecured: \$95.00 Total: \$95.00	04/28/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
GEORGIA DEPARTMENT OF REVENUE PO BOX 161108 ATLANTA, GA 30321	2276	Secured: Priority: \$8,600.00 Administrative: Unsecured: Total: \$8,600.00	03/13/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
GES EXPOSITION SERVICES INC 950 GRIER DR LAS VEGAS, NV 89119	5872	Secured: Priority: Administrative: Unsecured: \$164.43 Total: \$164.43	05/15/2006	DELPHI CORPORATION (05-44481)
GESIPA FASTENERS USA INC 3150 US HIGHWAY 1 STE 310 LAWRENCEVILLE, NJ 08648	5216	Secured: Priority: Administrative: Unsecured: \$527.94 Total: \$527.94	05/08/2006	DELPHI CORPORATION (05-44481)
GLEASON CUTTING TOOLS CORP 1351 WINDSOR RD LOVES PK, IL 61111	3930	Secured: Priority: Administrative: Unsecured: \$2,133.00 Total: \$2,133.00	05/01/2006	DELPHI CORPORATION (05-44481)
GLOBAL TESTING SERVICES INC 604 ALBANY DR KOKOMO, IN 46902	3123	Secured: Priority: Administrative: Unsecured: \$2,975.00 Total: \$2,975.00	04/28/2006	DELPHI CORPORATION (05-44481)
GOSIGER INC EFT FMLY GOSIGER MACHINE TOOLS 108 MCDONOUGH ST DAYTON, OH 45402	8151	Secured: Priority: Administrative: Unsecured: \$2,335.30 Total: \$2,335.30	06/19/2006	DELPHI CORPORATION (05-44481)
GRAND RIVER EMERGENCY MED GRP PO BOX Q GRAND RAPIDS, MI 49501	923	Secured: Priority: Administrative: Unsecured: \$349.00 Total: \$349.00	11/29/2005	DELPHI CORPORATION (05-44481)
GRAPHITE ELECTRODES LTD DRESCO MACHINING SERVICE CENTE 1311 N SHERMAN ST BAY CITY, MI 48708	4024	Secured: Priority: Administrative: Unsecured: \$1,650.00 Total: \$1,650.00	05/01/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
GWINN & ROBY 4100 RENAISSANCE TWR 1201 ELM ST DALLAS, TX 75270	8003	Secured: Priority: Administrative: Unsecured: \$3,343.65 Total: \$3,343.65	06/15/2006	DELPHI CORPORATION (05-44481)
H C STARCK INC 45 INDUSTRIAL PL NEWTON, MA 02461	8092	Secured: Priority: Administrative: Unsecured: \$465.00 Total: \$465.00	06/16/2006	DELPHI CORPORATION (05-44481)
HARPER GROVES INC DBA PRIME LIME SERVICES INC 13311 SPRUCE ST SOUTHGATE, MI 48195	5347	Secured: Priority: Administrative: Unsecured: \$1,696.00 Total: \$1,696.00	05/08/2006	DELPHI CORPORATION (05-44481)
HATCH GRINDING WHEELS 13001 S BROADWAY LOS ANGELES, CA 90061	3008	Secured: Priority: Administrative: Unsecured: \$2,033.70 Total: \$2,033.70	04/27/2006	DELPHI CORPORATION (05-44481)
HEAD ACOUSTICS INC 6964 KENSINGTON RD BRIGHTON, MI 48116	8668	Secured: Priority: Administrative: Unsecured: \$3,890.00 Total: \$3,890.00	06/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HEALTHCARE TECHNOLOGIES OF MID MI INC PO BOX 315 SWARTZ CREEK, MI 48473	2176	Secured: Priority: \$359.00 Administrative: Unsecured: Total: \$359.00	03/03/2006	DELPHI CORPORATION (05-44481)
HEIDEL NORTH AMERICA INC 29222 TRIDENT INDUSTRIAL BLVD NEW HUDSON, MI 48165	15207	Secured: Priority: Administrative: Unsecured: \$2,800.00 Total: \$2,800.00	07/31/2006	DELPHI CORPORATION (05-44481)
HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP ASSIGNEE POOLEY INC PO BOX 673305 DETROIT, MI 48267-3305	15351	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
HERSH PACKING AND RUBBER CO EFT 312 HIGH ST CANAL WINCHESTER, OH 43110	7953	Secured: Priority: Administrative: Unsecured: \$436.48 Total: \$436.48	06/13/2006	DELPHI CORPORATION (05-44481)
HI TECH SOFTWARE 6600 SILACCI WY GILROY, CA 95020	828	Secured: Priority: Administrative: Unsecured: \$950.00 Total: \$950.00	11/23/2005	DELPHI CORPORATION (05-44481)
HI TECMETAL GROUP PO BOX 931406 CLEVELAND, OH 44193-0501	10159	Secured: Priority: Administrative: Unsecured: \$560.68 Total: \$560.68	07/21/2006	DELPHI CORPORATION (05-44481)
HORIZONS INC PANNAM DIVISION 18531 S MILES RD CLEVELAND, OH 44128	219	Secured: Priority: Administrative: Unsecured: \$3,201.64 Total: \$3,201.64	10/31/2005	DELPHI CORPORATION (05-44481)
HUGHES CORP WESCHLER INSTRUMENTS 16900 FOLTZ INO PKWY STRONGVILLE, OH 44149	8952	Secured: Priority: Administrative: Unsecured: \$182.52 Total: \$182.52	07/05/2006	DELPHI CORPORATION (05-44481)
I T W DELTAR TEKFAST 21555 S HARLEM FRANKFORT, IL 60423	9564	Secured: Priority: Administrative: Unsecured: \$233.94 Total: \$233.94	07/17/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
ILLINOIS STATE TREASURER UNCLAIMED PROPERTY DIV PO BOX 19496 SPRINGFIELD, IL 62794-9496	14071	Secured: Priority: Administrative: Unsecured: \$1,000.00 Total: \$1,000.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
IMPRONOVA AB DRABERGSVAGEN 1 LINDOME, 437 35 SWEDEN	7917	Secured: Priority: \$2,841.00 Administrative: Unsecured: Total: \$2,841.00	06/13/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
INDUSTRIAL ELECTRIC WIRE AND CABLE INC 5001 SOUTH TOWNE DR PO BOX 510908 NEW BERLIN, WI 53151-0908	9258	Secured: Priority: Administrative: Unsecured: \$1,809.08 Total: \$1,809.08	07/10/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ITT CANNON WEINSTADT 2881 EAST BAYARD STREET SENECA FALLS, NY 13148	1539	Secured: Priority: Administrative: Unsecured: \$2,593.36 Total: \$2,593.36	01/17/2006	DELPHI CORPORATION (05-44481)
JAMESTOWN PLASTIC INC PO BOX U 8806 HIGHLAND AVE BROCTON, NY 14716	8009	Secured: Priority: Administrative: Unsecured: \$1,900.00 Total: \$1,900.00	06/15/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
JEOL USA INC PO BOX 6043 PEABODY, MA 01960	2902	Secured: Priority: Administrative: Unsecured: \$1,104.00 Total: \$1,104.00	04/27/2006	DELPHI CORPORATION (05-44481)
JOHNSON EQUIPMENT COMPANY PO BOX 802009 DALLAS, TX 75380-2009	7564	Secured: Priority: Administrative: Unsecured: \$844.36 Total: \$844.36	06/06/2006	DELPHI CORPORATION (05-44481)
JOHNSON EQUIPMENT COMPANY PO BOX 802009 DALLAS, TX 75380-2009	7565	Secured: Priority: Administrative: Unsecured: \$1,674.86 Total: \$1,674.86	06/06/2006	DELPHI CORPORATION (05-44481)
JOHNSON EQUIPMENT COMPANY PO BOX 802009 DALLAS, TX 75380-2009	7566	Secured: Priority: Administrative: Unsecured: \$1,916.50 Total: \$1,916.50	06/06/2006	DELPHI CORPORATION (05-44481)
JSJ CORP DAKE DIV 724 ROBBINS RD GRAND HAVEN, MI 49417	12106	Secured: Priority: Administrative: Unsecured: \$2,692.29 Total: \$2,692.29	07/28/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
K D SUPPLY CORP 641 ERIE AVE N TONAWANDA, NY 14120	3002	Secured: Priority: Administrative: Unsecured: \$4,071.17 Total: \$4,071.17	04/27/2006	DELPHI CORPORATION (05-44481)
KAMATICS CORP 1330 BLUE HILLS AVE BLOOMFIELD, CT 06002-5303	3748	Secured: Priority: Administrative: Unsecured: \$109.83 Total: \$109.83	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KAUTEX TEXTRON GMBH & CO KG KAUTEXSTRASSE 52 BONN, 53229 GERMANY	12139	Secured: Priority: Administrative: Unsecured: \$696.30 Total: \$696.30	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KELBURN ENGINEERING COMPANY 851 INDUSTRIAL DR ELMHURST, IL 60126	3857	Secured: Priority: Administrative: Unsecured: \$1,075.34 Total: \$1,075.34	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KENNEDY GROUP INC THE 38601 KENNEDY PKY WILLOUGHBY, OH 44094	4108	Secured: Priority: \$960.00 Administrative: Unsecured: Total: \$960.00	05/01/2006	DELPHI CORPORATION (05-44481)
KERLEY CORPORATION DBA GORDON KERLEY COMPANY 3508 OCEAN VIEW BLVD GLENDALE, CA 91208	4906	Secured: Priority: Administrative: Unsecured: \$423.80 Total: \$423.80	05/05/2006	DELPHI CONNECTION SYSTEMS (05-44624)
KINEQUIP INC EFT 365 OLD NIAGARA FALLS BLVD BUFFALO, NY 14228-1636	10873	Secured: Priority: Administrative: Unsecured: \$3,774.39 Total: \$3,774.39	07/25/2006	DELPHI CORPORATION (05-44481)
KLEIN STEEL SERVICE OF WESTERN NEW YORK PO BOX 2207 BLASDELL, NY 14219-0407	6567	Secured: Priority: Administrative: Unsecured: \$1,595.00 Total: \$1,595.00	05/22/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
KOESTER ASSOCIATES INC MADISON BLVD STE 7 CANASTOTA, NY 13032	5671	Secured: Priority: Administrative: Unsecured: \$360.00 Total: \$360.00	05/08/2006	DELPHI CORPORATION (05-44481)
KOESTER ASSOCIATES INC RR 5 BOX 620 CANASTOTA, NY 13032	5785	Secured: Priority: Administrative: Unsecured: \$360.00 Total: \$360.00	05/12/2006	DELPHI CORPORATION (05-44481)
KOKOKU RUBBER INC 1450 E AMERICAN LN STE 1545 SCHAUMBURG, IL 60173	1029	Secured: Priority: Administrative: Unsecured: \$3,981.52 Total: \$3,981.52	12/06/2005	DELPHI CORPORATION (05-44481)
KOREA SINTERED METAL CO LTD 29 10 BONRI RI NONGONG EUP DALSEONG GUN DAEGU CITY, 711855 KOREA, REPUBLIC OF	11314	Secured: Priority: Administrative: Unsecured: \$1,905.00 Total: \$1,905.00	07/27/2006	DELPHI CORPORATION (05-44481)
LAUREL MACHINE & FOUNDRY CO 810 FRONT ST LAUREL, MS 39440-3548	5619	Secured: Priority: Administrative: Unsecured: \$366.25 Total: \$366.25	05/11/2006	DELPHI CORPORATION (05-44481)
LAVEZZI MACHINE WORKS INC 999 REGIENCY DR GLENDALE HTS, IL 60139-2281	4946	Secured: Priority: Administrative: Unsecured: \$150.00 Total: \$150.00	05/05/2006	DELPHI CORPORATION (05-44481)
LAWRENCE ANGUS CONTROLS INC 275 COOPER AVE STE 105 TONAWANDA, NY 14150-6643	3041	Secured: Priority: Administrative: Unsecured: \$3,090.00 Total: \$3,090.00	04/28/2006	DELPHI CORPORATION (05-44481)
LAWRENCE E KERR 5 BLUE MT RD OSWEGATCHIE, NY 13670-9745	6824	Secured: Priority: Administrative: Unsecured: \$3,500.00 Total: \$3,500.00	05/25/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LEE SPRING CO 1462 62ND ST BROOKLYN, NY 11219-5477	2971	Secured: Priority: Administrative: Unsecured: \$491.00 Total: \$491.00	04/27/2006	DELPHI CONNECTION SYSTEMS (05-44624)
LEE STEEL CORP 6400 VARNEY DETROIT, MI 48211	3132	Secured: Priority: Administrative: Unsecured: \$2,971.07 Total: \$2,971.07	04/28/2006	DELPHI CORPORATION (05-44481)
LETAVIS ENTERPRISES INC 8478 MILLER RD SWARTZ CREEK, MI 48473	5048	Secured: Priority: Administrative: Unsecured: \$1,913.47 Total: \$1,913.47	05/08/2006	DELPHI CORPORATION (05-44481)
LINDSAY RW INC 581 ROCK BEACH RD ROCHESTER, NY 14617	4947	Secured: Priority: Administrative: Unsecured: \$91.87 Total: \$91.87	05/05/2006	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	1993	Secured: Priority: Administrative: Unsecured: \$1,488.03 Total: \$1,488.03	02/14/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LOCK CITY SUPPLY INC PO BOX 481 LOCKPORT, NY 14094	5969	Secured: Priority: Administrative: Unsecured: \$1,223.60 Total: \$1,223.60	05/16/2006	DELPHI CORPORATION (05-44481)
LOGIC SOLUTIONS INC 2929 PLYMOUTH RD STE 207 ANN ARBOR, MI 48105	8283	Secured: Priority: Administrative: Unsecured: \$4,020.00 Total: \$4,020.00	06/20/2006	DELPHI CORPORATION (05-44481)
M & N PLASTICS 6450 DOBRY DR STERLING HEIGHTS, MI 48314	8913	Secured: Priority: Administrative: Unsecured: \$871.89 Total: \$871.89	07/05/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MA BO DI BOSCHI SANDRO E C SNC VIA ENRICO MATTEI 84 22 BOLOGNA, 40133 ITALY	12382	Secured: Priority: Administrative: Unsecured: \$974.55 Total: \$974.55	07/28/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	1193	Secured: Priority: Administrative: Unsecured: \$1,485.86 Total: \$1,485.86	12/19/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	1192	Secured: Priority: Administrative: Unsecured: \$136.00 Total: \$136.00	12/19/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	1191	Secured: Priority: Administrative: Unsecured: \$979.20 Total: \$979.20	12/19/2005	DELPHI CORPORATION (05-44481)
MAPLE MOLD TECHNOLOGIES 1985 NORTHFIELD DR ROCHESTER HILLS, MI 48309	10856	Secured: Priority: Administrative: Unsecured: \$2,010.00 Total: \$2,010.00	07/25/2006	DELPHI CORPORATION (05-44481)
MASS PRECISION 2110 OAKLAND RD SAN JOSE, CA 95131	3970	Secured: Priority: Administrative: Unsecured: \$730.80 Total: \$730.80	05/01/2006	DELPHI CORPORATION (05-44481)
MATTHEWS INTERNATIONAL CORP 2 NORTHSORE CTR PITTSBURGH, PA 15212	4158	Secured: Priority: Administrative: Unsecured: \$418.00 Total: \$418.00	05/01/2006	DELPHI CORPORATION (05-44481)
MAWDI 601 VICKENS ST TONAWANDA, NY 14151	2428	Secured: Priority: Administrative: Unsecured: \$1,030.31 Total: \$1,030.31	03/28/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MAXELL CORPORATION OF AMERICA 22 08 STATE ROUTE 208 103 FAIR LAWN, NJ 07410	6345	Secured: Priority: Administrative: Unsecured: \$1,200.00 Total: \$1,200.00	05/19/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
MAXON CORP 201 E 18TH ST MUNCIE, IN 47302-4199	3936	Secured: Priority: Administrative: Unsecured: \$2,418.00 Total: \$2,418.00	05/01/2006	DELPHI CORPORATION (05-44481)
MCNICHOLS COMPANY PO BOX 30300 RMT ADD CHG 1 01 TBK LTR TAMPA, FL 33630-3300	2891	Secured: Priority: Administrative: Unsecured: \$386.00 Total: \$386.00	04/27/2006	DELPHI CORPORATION (05-44481)
MCPC INC MIAMI COMPUTER PRODUCTS & CONS 21555 DRAKE RD CLEVELAND, OH 44149	9797	Secured: Priority: Administrative: Unsecured: \$1,888.64 Total: \$1,888.64	07/18/2006	DELPHI CORPORATION (05-44481)
MDO IMAGING ASSOCIATES 8316 RELIABLE PKWY CHICAGO, IL 60686	6711	Secured: Priority: Administrative: Unsecured: \$19.00 Total: \$19.00	05/23/2006	DELPHI CORPORATION (05-44481)
MELCO ENGRAVING INC EFT 1809 ROCHESTER INDUSTRIAL DR ROCHESTER HILLS, MI 48309	3685	Secured: Priority: Administrative: Unsecured: \$1,825.00 Total: \$1,825.00	05/01/2006	DELPHI CORPORATION (05-44481)
MERCURY MARINE 1939 PIONEER RD PO BOX 1939 FOND DU LAC, WI 54936	4851	Secured: Priority: Administrative: Unsecured: \$2,092.30 Total: \$2,092.30	05/05/2006	DELPHI CORPORATION (05-44481)
MERCURY WASTE SOLUTIONS 302 N RIVERFRONT DR MANKATO, MN 56001	547	Secured: Priority: Administrative: Unsecured: \$799.60 Total: \$799.60	11/14/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
METRO WEIGHING AND AUTOMATION 7641 HOLLAND RD TAYLOR, MI 48180	5449	Secured: Priority: Administrative: Unsecured: \$1,178.00 Total: \$1,178.00	05/10/2006	DELPHI CORPORATION (05-44481)
MICHIGAN DEPARTMENT OF LABOR BUREAU OF CONSTRUCT CODE PO BOX 30255 LANSING, MI 48909	6661	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)
MICHIGAN DEPARTMENT OF LABOR BUREAU OF CONSTRUCT CODE PO BOX 30255 LANSING, MI 48909	6662	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)
MICHIGAN DEPT OF CONSUMER & IN MICHIGAN BUREAU OF CONSTRC COD PO BOX 30255 LANSING, MI 48909	6660	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)
MICHIGAN STATE OF BOX 30255 LANSING, MI 48909	6659	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)
MIDLAND RECYCLING 360 S MAIN ST SAND SPRINGS, OK 74063	2721	Secured: Priority: Administrative: Unsecured: \$400.00 Total: \$400.00	04/24/2006	DELPHI CORPORATION (05-44481)
MIDWAY INDUSTRIES PO BOX 303 UTICA, NY 13502	3311	Secured: Priority: \$1,662.52 Administrative: Unsecured: Total: \$1,662.52	04/28/2006	DELPHI CORPORATION (05-44481)
MIDWEST PAPER SPECIALTIES CO 5403 HWY 930 E FORT WAYNE, IN 46803	5337	Secured: Priority: Administrative: Unsecured: \$245.65 Total: \$245.65	05/08/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MIDWEST RUBBER COMPANY FORMERLY KNOWN AS NEWCOR RUBBER AND PLASTIC INC MIDWEST RUBBER COMPANY 3525 RANGE LINE ROAD PO BOX 98 DECKERVILLE, MI 48427-0098	5512	Secured: Priority: Administrative: Unsecured: \$1,250.00 Total: \$1,250.00	05/10/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
MISSISSIPPI STATE TAX COMMISSION PO BOX 22808 JACKSON, MS 39225-2808	15541	Secured: Priority: \$15,723.54 Administrative: Unsecured: \$1,556.79 Total: \$17,280.33	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MONROE COMMUNITY COLLEGE BURSARS OFFICE PO BOX 92807 ROCHESTER, NY 14692-8907	3215	Secured: Priority: Administrative: Unsecured: \$380.00 Total: \$380.00	04/28/2006	DELPHI CORPORATION (05-44481)
MONROE RADIOLOGY PO BOX 79001 DEPT 1395 DETROIT, MI 48279	6712	Secured: Priority: Administrative: Unsecured: \$180.00 Total: \$180.00	05/23/2006	DELPHI CORPORATION (05-44481)
MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON, OH 45422-0476	8536	Secured: Priority: \$6,662,880.88 Administrative: Unsecured: Total: \$6,662,880.88	06/26/2006	DELPHI CORPORATION (05-44481)
MOTOMAN INC 805 LIBERTY LN W CARROLLTON, OH 45449	7230	Secured: Priority: Administrative: Unsecured: \$2,391.75 Total: \$2,391.75	05/31/2006	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	617	Secured: Priority: Administrative: Unsecured: \$398.05 Total: \$398.05	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	614	Secured: Priority: Administrative: Unsecured: \$125.41 Total: \$125.41	11/16/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	627	Secured: Priority: Administrative: Unsecured: \$71.26 Total: \$71.26	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	611	Secured: Priority: Administrative: Unsecured: \$88.84 Total: \$88.84	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	610	Secured: Priority: Administrative: Unsecured: \$825.06 Total: \$825.06	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	615	Secured: Priority: Administrative: Unsecured: \$1,087.44 Total: \$1,087.44	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	835	Secured: Priority: Administrative: Unsecured: \$22,448.21 Total: \$22,448.21	11/23/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	612	Secured: Priority: Administrative: Unsecured: \$1,483.29 Total: \$1,483.29	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	622	Secured: Priority: Administrative: Unsecured: \$41.22 Total: \$41.22	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	609	Secured: Priority: Administrative: Unsecured: \$594.50 Total: \$594.50	11/16/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	836	Secured: Priority: Administrative: Unsecured: \$6,534.94 Total: \$6,534.94	11/23/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	613	Secured: Priority: Administrative: Unsecured: \$39.30 Total: \$39.30	11/16/2005	DELPHI CORPORATION (05-44481)
NASH ELMO INDUSTRIES LLC 9 TREFOIL DR TRUMBULL, CT 06611	3365	Secured: Priority: Administrative: Unsecured: \$20,700.00 Total: \$20,700.00	04/28/2006	DELPHI CORPORATION (05-44481)
NELSON JAY N INC NELSON TRANE 5335 HILL 23 DR FLINT, MI 48507-3906	4398	Secured: Priority: Administrative: Unsecured: \$1,800.00 Total: \$1,800.00	05/02/2006	DELPHI CORPORATION (05-44481)
NEOSONG USA INC 718 W LONGVIEW LN PALATINE, IL 60067	5053	Secured: Priority: Administrative: Unsecured: \$2,502.00 Total: \$2,502.00	05/08/2006	DELPHI CORPORATION (05-44481)
NEUTRONIC STAMPING & PLATING 10550 LAWSON RIVER AVE FOUNTAIN VALLEY, CA 92708	2123	Secured: Priority: Administrative: Unsecured: \$792.50 Total: \$792.50	02/27/2006	SPECIALTY ELECTRONICS, INC (05-44539)
NEUXPOWER DIGITAL MARKETING STUDIO 400 HIGHGATE STUDIOS 53-79 HIGHGATE RD LONDON, NW5 1TL	8002	Secured: Priority: Administrative: Unsecured: \$104.55 Total: \$104.55	06/15/2006	DELPHI CORPORATION (05-44481)
NEW TECHNOLOGY INVESTMENTS INC DBA SCANONLINE PO BOX 2401 ALBEMARLE, NC 28002	5874	Secured: Priority: Administrative: Unsecured: \$2,975.16 Total: \$2,975.16	05/15/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
NITTO MISSOURI ACQUISITION COR PERMACEL MISSOURI 8485 PROSPECT AVE KANSAS CITY, MO 64132	11280	Secured: Priority: Administrative: Unsecured: \$6,275.46 Total: \$6,275.46	07/27/2006	DELPHI CORPORATION (05-44481)
NOLAN BATTERY COMPANY LLC 1405 KUEBEL ST HARAHAN, LA 70123	4244	Secured: Priority: Administrative: Unsecured: \$781.60 Total: \$781.60	05/01/2006	DELPHI CORPORATION (05-44481)
NORMA PRODUCTS US INC EFT 31132 CENTURY DR WIXOM, MI 48393	4310	Secured: Priority: Administrative: Unsecured: \$210.00 Total: \$210.00	05/01/2006	DELPHI CORPORATION (05-44481)
NORTHERN TOOL & EQUIPMENT CO I 2800 SOUTHCROSS DR BURNSVILLE, MN 55306	6090	Secured: Priority: Administrative: Unsecured: \$137.54 Total: \$137.54	05/16/2006	DELPHI CORPORATION (05-44481)
NORTHWESTERN UNIVERSITY DIVISION OF STUDENT FINANCE 619 CLARK ST EVANSTON, IL 60208	14823	Secured: Priority: Administrative: Unsecured: \$28,004.00 Total: \$28,004.00	07/31/2006	DELPHI CORPORATION (05-44481)
NY STATE THRUWAY AUTHORITY 200 SOUTHERN BLVD ALBANY, NY 12209	8440	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	06/23/2006	DELPHI CORPORATION (05-44481)
OFFICE DEPOT INC 2200 OLD GERMANTOWN RD DELRAY BEACH, FL 33445	5393	Secured: Priority: Administrative: Unsecured: \$61,798.63 Total: \$61,798.63	05/09/2006	DELPHI CORPORATION (05-44481)
OLIVER CHEMICAL CO INC EFT 2908 SPRING GROVE AVE CINCINNATI, OH 45225	7353	Secured: Priority: \$1,086.00 Administrative: Unsecured: Total: \$1,086.00	06/02/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
OLYMPIC COATERS INC 354 HUMBERLINE DR ETOBICOKE, ON M9W 5S3 CANADA	74	Secured: Priority: Administrative: Unsecured: \$154,240.21 Total: \$154,240.21	10/21/2005	DELPHI CORPORATION (05-44481)
ONYX ENVIRONMENTAL SERVICES ELECTRONICS RECYCLING DIV 1275 MINERAL SPRINGS DR PORT WASHINGTON, WI 53074	2344	Secured: Priority: Administrative: Unsecured: \$1,213.39 Total: \$1,213.39	03/21/2006	DELPHI CORPORATION (05-44481)
PANKIN INTERNATIONAL LTD 1033 BEDFORD RD GROSSE POINTE PK, MI 48230	10442	Secured: Priority: \$248.63 Administrative: Unsecured: Total: \$248.63	07/24/2006	DELPHI TECHNOLOGIES, INC (05-44554)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	6728	Secured: Priority: Administrative: Unsecured: \$167.00 Total: \$167.00	05/23/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	15249	Secured: Priority: Administrative: Unsecured: \$69.00 Total: \$69.00	07/31/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	15250	Secured: Priority: Administrative: Unsecured: \$122.00 Total: \$122.00	07/31/2006	DELPHI CORPORATION (05-44481)
PARKER MACHINERY MOVERS EQUIP 2024 HILLSIDE AVE INDIANAPOLIS, IN 46218	8165	Secured: Priority: Administrative: Unsecured: \$4,360.00 Total: \$4,360.00	06/19/2006	DELPHI CORPORATION (05-44481)
PCB PIEZOTRONICS 1000 CATHEDRAL PL 298 MAIN ST BUFFALO, NY 14202	2483	Secured: Priority: Administrative: Unsecured: \$1,720.15 Total: \$1,720.15	04/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PENNGENGINEERING MOTION TECHNOLOGIES 343 GODSHALL DR HARLEYSVILLE, PA 19438	8231	Secured: Priority: \$840.30 Administrative: Unsecured: Total: \$840.30	06/19/2006	DELPHI CORPORATION (05-44481)
PENNSYLVANIA DEPARTMENT OF REVENUE PO BOX 280946 HARRISBURG, PA 17128-0946	1365	Secured: Priority: \$25,221.31 Administrative: Unsecured: Total: \$25,221.31	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)
PENNSYLVANIA DEPARTMENT OF REVENUE PO BOX 280946 HARRISBURG, PA 17128-0946	2139	Secured: Priority: \$74,001.37 Administrative: Unsecured: \$5,731.68 Total: \$79,733.05	02/27/2006	ASPIRE, INC (05-44618)
PHELPS DODGE HIGH PERFORMANCE ONE NORTH CENTRAL AVE PHOENIX, AZ 85004	10412	Secured: Priority: Administrative: Unsecured: \$1,155.26 Total: \$1,155.26	07/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PHOENIX ANALYSIS & DESIGN TECHNOLOGIES 7755 S RESEARCH DR STE 110 TEMPE, AZ 85284-1803	548	Secured: Priority: Administrative: Unsecured: \$3,700.00 Total: \$3,700.00	11/14/2005	DELPHI CORPORATION (05-44481)
PLC DIRECT BY KOYO INC AUTOMATIONDIRECTCOM 3505 HUTCHINSON RD RMT CHG 8 1 00 LETTER KL CUMMING, GA 30040	3859	Secured: Priority: Administrative: Unsecured: \$234.74 Total: \$234.74	05/01/2006	DELPHI CORPORATION (05-44481)
POLYCRAFT PRODUCTS 5511 STATE ROUTE 128 CLEVES, OH 45002	6609	Secured: Priority: Administrative: Unsecured: \$510.00 Total: \$510.00	05/22/2006	DELPHI CORPORATION (05-44481)
PORTER ENGINEERED SYSTEMS OHIO 6225 COCHRAN RD SOLON, OH 44139-3307	5747	Secured: Priority: Administrative: Unsecured: \$976.98 Total: \$976.98	05/12/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
POWELL COMPANY THE 3255 ST. JOHNS RD LIMA, OH 45004	6882	Secured: Priority: \$1,101.60 Administrative: Unsecured: Total: \$1,101.60	05/26/2006	DELPHI CORPORATION (05-44481)
POWER TOOLS AND ABRASIVES INC EF PO BOX 1301 NORTH TONAWANDA, NY 14120	3127	Secured: Priority: Administrative: Unsecured: \$702.84 Total: \$702.84	04/28/2006	DELPHI CORPORATION (05-44481)
PRATT AND WHITNEY MEASUREMENT 66 DOUGLAS ST BLOOMFIELD, CT 06002-361	5218	Secured: Priority: Administrative: Unsecured: \$1,132.33 Total: \$1,132.33	05/08/2006	DELPHI CORPORATION (05-44481)
PRAXAIR MRC EFT 1500 POLCO ST INDIANAPOLIS, IN 46224	8199	Secured: Priority: \$2,835.00 Administrative: Unsecured: Total: \$2,835.00	06/19/2006	DELPHI CORPORATION (05-44481)
PRO SEAL INC PRO SEAL SERVICE GROUP 35 W SILVERDOME INDUST PONTIAC, MI 48342	6617	Secured: Priority: Administrative: Unsecured: \$4,813.23 Total: \$4,813.23	05/22/2006	DELPHI CORPORATION (05-44481)
PRO TECH INDUSTRIES EFT 6079 BIRCH DR FLINT, MI 48507	4484	Secured: Priority: \$3,250.00 Administrative: Unsecured: Total: \$3,250.00	05/02/2006	DELPHI CORPORATION (05-44481)
PRODUCTIVE TOOL PRODUCTS INC 1075 HEADQUARTERS PK DR ST LOUIS, MO 63026	4229	Secured: Priority: Administrative: Unsecured: \$1,570.64 Total: \$1,570.64	05/01/2006	DELPHI CORPORATION (05-44481)
PROFESSIONAL PLANTSCAPING SERVICES A DIVISION OF PROFESSIONAL GROUNDS SERVICES LLC 23077 GREENFIELD RD STE 107 SOUTHFIELD, MI 48075	12208	Secured: Priority: Administrative: Unsecured: \$4,284.12 Total: \$4,284.12	07/28/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PROTECTION ONE PO BOX 740933 DALLAS, TX 75374	2146	Secured: Priority: Administrative: Unsecured: \$224.75 Total: \$224.75	02/28/2006	DELPHI CORPORATION (05-44481)
PVA TEPLA AMERICA INC 251 CORPORATE TER CORONA, CA 91719	8634	Secured: Priority: Administrative: Unsecured: \$3,342.25 Total: \$3,342.25	06/27/2006	DELPHI CORPORATION (05-44481)
PYRAMID LOGISTICS GROUP 925 INDUSTRIAL PARK RD BROOKHAVEN, MS 39601	1115	Secured: Priority: Administrative: Unsecured: \$906.23 Total: \$906.23	12/12/2005	DELPHI CORPORATION (05-44481)
PYROTEK INCORPORATED 1285 CLAREMONT RD CARLISLE, PA 17013	11189	Secured: Priority: Administrative: Unsecured: \$72.00 Total: \$72.00	07/26/2006	DELPHI CORPORATION (05-44481)
QUALITY INSPECTION SERVICE INC 37 FRANKLIN ST STE 400 BUFFALO, NY 14202	4872	Secured: Priority: Administrative: Unsecured: \$2,280.00 Total: \$2,280.00	05/05/2006	DELPHI CORPORATION (05-44481)
R J GLASS 1212 MILL RD DUNCANSVILLE, PA 16635	1317	Secured: Priority: Administrative: Unsecured: \$15,299.02 Total: \$15,299.02	12/27/2005	DELPHI CORPORATION (05-44481)
RALPH MCELROY & ASSOCIATES LTD RALPH MCELROY TRANSLATION CO 910 WEST AVE AUSTIN, TX 78701	1712	Secured: Priority: Administrative: Unsecured: \$8,283.00 Total: \$8,283.00	01/30/2006	DELPHI CORPORATION (05-44481)
RANGER DISTRIBUTING INC 286 COMMERCE PK DR RIDGELAND, MS 39157	5096	Secured: Priority: Administrative: Unsecured: \$163.70 Total: \$163.70	05/08/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
RANGER DISTRIBUTING INC ADDR 9 99 8008442100 286 COMMERCE PK DR RIDGELAND, MS 39157	5097	Secured: Priority: Administrative: Unsecured: \$1,353.90 Total: \$1,353.90	05/08/2006	DELPHI CORPORATION (05-44481)
RAYPLEX LIMITED EFT FMLY OSHAWA GLASS FIBRE PROD 341 DURHAM COURT OSHAWA, ON L1J 1W8 CANADA	5485	Secured: Priority: Administrative: Unsecured: \$2,658.95 Total: \$2,658.95	05/10/2006	DELPHI CORPORATION (05-44481)
RCO TECHNOLOGIES LLC 29250 CALAHAN ROSEVILLE, MI 48066-1849	10886	Secured: Priority: Administrative: Unsecured: \$1,686.00 Total: \$1,686.00	07/25/2006	DELPHI CORPORATION (05-44481)
REAL REEL CORP THE SUS RAP 4010 SUBURBAN DR DANVILLE, VA 24540-001	7349	Secured: Priority: Administrative: Unsecured: \$219.47 Total: \$219.47	06/02/2006	DELPHI CORPORATION (05-44481)
REEVES G P INC 12764 GREENLY ST HOLLAND, MI 49424	5506	Secured: Priority: Administrative: Unsecured: \$2,296.00 Total: \$2,296.00	05/10/2006	DELPHI CORPORATION (05-44481)
REID SUPPLY COMPANY EFT PO BOX 179 MUSKEGON, MI 49443-0179	5701	Secured: Priority: Administrative: Unsecured: \$325.88 Total: \$325.88	05/12/2006	DELPHI CORPORATION (05-44481)
REID TOOL SUPPLY CO PO BOX 179 MUSKEGON, MI 49443	2955	Secured: Priority: Administrative: Unsecured: \$283.98 Total: \$283.98	04/27/2006	DELPHI CORPORATION (05-44481)
RELIABLE TIN SHOP INC 3825 5TH CT N BIRMINGHAM, AL 35222	8829	Secured: Priority: Administrative: Unsecured: \$359.17 Total: \$359.17	06/30/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ROBERTS WESLEYAN COLLEGE OFFICE OF STUDENTS ACCOUNTS 2301 WESTSIDE DR ROCHESTER, NY 14624-1997	5127	Secured: Priority: Administrative: Unsecured: \$1,488.00 Total: \$1,488.00	05/08/2006	DELPHI CORPORATION (05-44481)
ROBINSON SALT SUPPLY 1202 PINE KNOLL COURT MIAMISBURG, OH 45342	5107	Secured: Priority: Administrative: Unsecured: \$357.28 Total: \$357.28	05/08/2006	DELPHI CORPORATION (05-44481)
ROSE MOVING & STORAGE CO INC 10421 FORD RD DEARBORN, MI 48126	4457	Secured: Priority: Administrative: Unsecured: \$3,016.35 Total: \$3,016.35	05/02/2006	DELPHI CORPORATION (05-44481)
ROTO ROOTER SEWER DRAIN SVC 2549 STANLEY AVE DAYTON, OH 45404-2730	3775	Secured: Priority: Administrative: Unsecured: \$3,234.07 Total: \$3,234.07	05/01/2006	DELPHI CORPORATION (05-44481)
RUSSELL REYNOLDS ASSOCIATES INC 26 BROADWAY 17TH FL NEW YORK, NY 10004	11812	Secured: Priority: Administrative: Unsecured: \$77,708.66 Total: \$77,708.66	07/28/2006	DELPHI CORPORATION (05-44481)
SATELLINK COMMUNICATIONS INC 1100 NORTHMEADOW PKWY STE 100 ROSWELL, GA 30076	3804	Secured: Priority: Administrative: Unsecured: \$164.39 Total: \$164.39	05/01/2006	DELPHI CORPORATION (05-44481)
SCHENKER INC 965 NORFOLK SQ NORFOLK, VA 23502	715	Secured: Priority: Administrative: Unsecured: \$1,646.60 Total: \$1,646.60	11/21/2005	DELPHI CORPORATION (05-44481)
SEAHORSE TRANSPORT INC PO BOX 3767 BROWNSVILLE, TX 78523	32	Secured: Priority: Administrative: Unsecured: \$20,600.68 Total: \$20,600.68	10/17/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SHEFFCO INC N 27 W23310 ROUNDY DR PEWAUKEE, WI 53072	402	Secured: Priority: Administrative: Unsecured: \$1,000.00 Total: \$1,000.00	11/07/2005	DELPHI CORPORATION (05-44481)
SHERRY LABORATORIES OKLAHOMA PO BOX 569 DALEVILLE, IN 47334	5892	Secured: Priority: Administrative: Unsecured: \$754.00 Total: \$754.00	05/15/2006	DELPHI CORPORATION (05-44481)
SHERWIN WILLIAMS CO 11840 N 28TH DR STE 101 PHOENIX, AZ 85029	5564	Secured: Priority: Administrative: Unsecured: \$122.59 Total: \$122.59	05/10/2006	DELPHI CORPORATION (05-44481)
SHIN ETSU POLYMER AMERICA INC 5600 MOWRY SCHOOL RD STE 320 NEWARK, CA 94560	11595	Secured: Priority: Administrative: Unsecured: \$1,015.00 Total: \$1,015.00	07/27/2006	DELPHI CORPORATION (05-44481)
SHOOK & FLETCHER INSULATION CO INC PO BOX 380501 BIRMINGHAM, AL 35238	4186	Secured: Priority: Administrative: Unsecured: \$1,612.80 Total: \$1,612.80	05/01/2006	DELPHI CORPORATION (05-44481)
SIERRA INSTRUMENTS INC 5 HARRIS COURT BLDG LM S K100 MONTEREY, CA 93940	2886	Secured: Priority: Administrative: Unsecured: \$2,166.30 Total: \$2,166.30	04/27/2006	DELPHI CORPORATION (05-44481)
SIERRA LIQUIDITY FUND LLC ASSIGNEE BALES COMPANY ASSIGNOR 2699 WHITE RD STE 255 IRVINE, CA 92614	14675	Secured: Priority: Administrative: Unsecured: \$3,160.00 Total: \$3,160.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SINGATRON ENT CO LTD 13925 MAGNOLIA AVE CHINO, CA 91710	3284	Secured: Priority: Administrative: Unsecured: \$150.00 Total: \$150.00	04/28/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SK CHECK CASHING INC 874 HAMILTON ST SOMERSET, NJ 08873	7857	Secured: Priority: Administrative: Unsecured: \$541.49 Total: \$541.49	06/13/2006	DELPHI CORPORATION (05-44481)
SKYTEL CORP SKYTEL CORPORATION 500 CLINTON CENTER DR CLINTON, MS 39056	8449	Secured: Priority: Administrative: Unsecured: \$1,148.57 Total: \$1,148.57	06/23/2006	DELPHI CORPORATION (05-44481)
SONIC TECH INCORPORATED 23 BROOKLINE COURT AMBER, PA 19002	14254	Secured: Priority: Administrative: Unsecured: \$3,789.04 Total: \$3,789.04	07/31/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
SOUTHWEST RESEARCH INSTITUTE 6220 CULEBRA RD SAN ANTONIO, TX 78228-0510	12109	Secured: Priority: Administrative: Unsecured: \$797.40 Total: \$797.40	07/28/2006	DELPHI CORPORATION (05-44481)
SOUTHWESTERN INDUSTRIAL CONTRACTORS AND RIGGING CONTROLLER SOUTHWESTERN INDUSTRIAL CONTRACTORS 7155 INDUSTRIAL AVE EL PASO, TX 79915	663	Secured: Priority: Administrative: Unsecured: \$350.00 Total: \$350.00	11/18/2005	DELPHI CORPORATION (05-44481)
SPEC TOOL CO 389 E DIVISION SPARTA, MI 49345-1334	8817	Secured: Priority: Administrative: Unsecured: \$81.50 Total: \$81.50	06/30/2006	DELPHI CORPORATION (05-44481)
ST JOSEPH WATER 2587 ROCKWELL DR BROWNSVILLE, TX 78521	5645	Secured: Priority: Administrative: Unsecured: \$126.33 Total: \$126.33	05/11/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
STATE FARM INSURANCE PO BOX 2371 BLOOMINGTON, IL 61702-2371	10828	Secured: Priority: Administrative: Unsecured: \$3,137.86 Total: \$3,137.86	07/25/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
STATE OF MICHIGAN C O MI DEPT OF CONSUMER AND INDS BUREAU OF CONSTRUCTION CODES PO BOX 30255 LANSING, MI 48909	6658	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)
STATE OF NEW JERSEY DEPARTMENT OF TREASURY PO BOX 245 TRENTON, NJ 08695-0245	12029	Secured: Priority: Administrative: \$1,320,678.63 Unsecured: Total: \$1,320,678.63	07/28/2006	DELPHI CORPORATION (05-44481)
STATE UNIVERSITY OF NEW YORK SUNY AT BUFFALO B 1 SQUARE HALL 3435 MAIN ST BUFFALO, NY 14214	9641	Secured: Priority: Administrative: Unsecured: \$1,950.00 Total: \$1,950.00	07/17/2006	DELPHI CORPORATION (05-44481)
STELWIRE LTD PO BOX 2030 HAMILTON, ON L8N 3T1 CANADA	2147	Secured: Priority: Administrative: Unsecured: \$4,045.68 Total: \$4,045.68	02/28/2006	DELPHI CORPORATION (05-44481)
STEVE FARMER 10995 PKLAND CT FISHERS, IN 46038	2948	Secured: Priority: Administrative: Unsecured: \$300.00 Total: \$300.00	04/27/2006	DELPHI CORPORATION (05-44481)
STRATIX 30 TECHNOLOGY PKWY S STE 500 NORCROSS, GA 30092	6888	Secured: Priority: \$605.71 Administrative: Unsecured: Total: \$605.71	05/26/2006	DELPHI CORPORATION (05-44481)
STREM CHEMICALS INC 7 MULLIKEN WAY DEXTER INDUSTRIAL PK NEWBURYPORT, MA 01950-4098	3962	Secured: Priority: Administrative: Unsecured: \$121.00 Total: \$121.00	05/01/2006	DELPHI CORPORATION (05-44481)
SUPERIOR DIE SET CORP 900 W DREXEL AVE OAK CREEK, WI 53154	1467	Secured: Priority: Administrative: Unsecured: \$82.45 Total: \$82.45	01/09/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SWH ENTERPRISES INC SUPER WAREHOUSE 739 DESIGN CT STE 500 CHULA VISTA, CA 91911	2052	Secured: Priority: Administrative: Unsecured: \$342.99 Total: \$342.99	02/17/2006	DELPHI CORPORATION (05-44481)
SYSTEMS & ENGINEERING PC 200 JOHN JAMES AUDUBON PKWY STE 204 AMHERST, NY 14228	8381	Secured: Priority: Administrative: Unsecured: \$2,780.00 Total: \$2,780.00	06/22/2006	DELPHI CORPORATION (05-44481)
T & T MACHINE SHOP INC 444 EVERGREEN RD FITZGERALD, GA 31750	3870	Secured: Priority: Administrative: Unsecured: \$1,980.00 Total: \$1,980.00	05/01/2006	DELPHI CORPORATION (05-44481)
T AND A INDUSTRIAL 12550 ROBIN LN PO BOX 1330 BROOKFIELD, WI 53005	4396	Secured: Priority: Administrative: Unsecured: \$328.11 Total: \$328.11	05/02/2006	DELPHI CORPORATION (05-44481)
T MOBILE WIRELESS PO BOX 3410 BELLEVUE, WA 98015	1737	Secured: Priority: Administrative: Unsecured: \$7,999.61 Total: \$7,999.61	01/31/2006	DELPHI CORPORATION (05-44481)
TANNER INDUSTRIES INC EFT 735 DAVISVILLE RD 3RD FL SOUTHAMPTON, PA 18966	15242	Secured: Priority: Administrative: Unsecured: \$1,749.22 Total: \$1,749.22	07/31/2006	DELPHI CORPORATION (05-44481)
TARGET CONTAINER DBA PRATT INDUSTRIES 1800 C SARASOTA BUSINESS PARK CONYERS, GA 30013	554	Secured: Priority: Administrative: Unsecured: \$6,636.09 Total: \$6,636.09	11/14/2005	DELPHI CORPORATION (05-44481)
TAYLOR CONTROLS INC 10529 BLUE STAR HWY PO BOX 362 S HAVEN, MI 49090	3106	Secured: Priority: Administrative: Unsecured: \$307.84 Total: \$307.84	04/28/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TAYLOR KENNETH W DBA TAYLOR MEYER ASSOCIATES LL 2332 BRYANT AVE EVANSTON, IL 60201-2605	4940	Secured: Priority: Administrative: Unsecured: \$1,001.02 Total: \$1,001.02	05/05/2006	DELPHI CORPORATION (05-44481)
TEC HACKETT INC PO BOX 8830 FORT WAYNE, IN 46898	6495	Secured: Priority: Administrative: Unsecured: \$1,949.40 Total: \$1,949.40	05/22/2006	DELPHI CORPORATION (05-44481)
TECHNICAL MAINTENANCE INC PO BOX 965 OAKWOOD, GA 30566	6555	Secured: Priority: Administrative: Unsecured: \$2,775.00 Total: \$2,775.00	05/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TECHNICO INC EFT 766 NORTH RIVER RD NW WARREN, OH 44483	8158	Secured: Priority: Administrative: Unsecured: \$628.00 Total: \$628.00	06/19/2006	DELPHI CORPORATION (05-44481)
TELEDYNE TECHNOLOGIES INC 121 SW MORRISON STE 600 PORTLAND, OR 97204	15615	Secured: Priority: Administrative: Unsecured: \$539.82 Total: \$539.82	07/31/2006	DELPHI CORPORATION (05-44481)
TENATRONICS LTD EFT STERLING MANUFACTURING CO 3500 CARNEGIE AVE CLEVELAND, OH 44115	4934	Secured: Priority: Administrative: Unsecured: \$218,336.17 Total: \$218,336.17	05/05/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TEXTRON FINANCIAL CORPORATION ATTN LEONARD LACAGNIN 11575 GREAT OAKS WAY STE 210 ALPHARETTA, GA 30022	12956	Secured: Priority: Administrative: Unsecured: \$288,679.23 Total: \$288,679.23	07/28/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
THE ERASER CO INC PO BOX 4961 SYRACUSE, NY 13221	1326	Secured: Priority: Administrative: Unsecured: \$305.00 Total: \$305.00	12/27/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
THE WORTH COMPANY PO BOX 88 214 SHERMAN AVE STEVENS POINT, WI 54481	3508	Secured: Priority: Administrative: Unsecured: \$3,361.50 Total: \$3,361.50	05/01/2006	DELPHI CORPORATION (05-44481)
THERMO NESLAB INSTRUMENTS INC CREDIT DEPT 25 NIMBLE HILL RD NEWINGTON, OH 03801	9692	Secured: Priority: \$583.12 Administrative: Unsecured: \$174.00 Total: \$757.12	07/17/2006	DELPHI CORPORATION (05-44481)
THERMOTRON INDUSTRIES DIV VENTUREDYNE LTD 291 KOLLEN PARK DR HOLLAND, MI 49423	857	Secured: Priority: Administrative: Unsecured: \$4,270.00 Total: \$4,270.00	11/28/2005	DELPHI CORPORATION (05-44481)
THERMOTRON INDUSTRIES DIV VENTUREDYNE LTD 291 KOLLEN PARK DR HOLLAND, MI 49423	856	Secured: Priority: Administrative: Unsecured: \$3,538.00 Total: \$3,538.00	11/28/2005	DELPHI CORPORATION (05-44481)
THORN GERSHON TYMANN AND BONANNI LLP 5 WEMBLEY CT NEW KARNER RD PO BOX 15054 ALBANY, NY 12212	9838	Secured: Priority: Administrative: Unsecured: \$2,443.26 Total: \$2,443.26	07/18/2006	DELPHI CORPORATION (05-44481)
TRAFFIC TECH INC 6665 COTE DE LIESSE MONTREAL QUE, H4T 1Z5 CANADA	464	Secured: Priority: Administrative: Unsecured: \$1,500.00 Total: \$1,500.00	11/09/2005	DELPHI CORPORATION (05-44481)
TRANS4 LOGISTICS 297 RUTHERFORD RD S BRAMPTON, ON L6W 3J8 CANADA	877	Secured: Priority: Administrative: Unsecured: \$1,200.00 Total: \$1,200.00	11/28/2005	DELPHI CORPORATION (05-44481)
TREVARROW HARDWARE & PLUMBING 97 WEST LONG LAKE RD TROY, MI 48098	8992	Secured: Priority: Administrative: Unsecured: \$322.16 Total: \$322.16	07/05/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TRI CITY INDUSTRIAL POWER INC REMOVE EFT 5 20 NAME CHG PO BOX 576 W CARROLLTON, OH 45449	7454	Secured: Priority: Administrative: Unsecured: \$90.00 Total: \$90.00	06/05/2006	DELPHI CORPORATION (05-44481)
TRS INC 6330 SILVER STAR RD ORLANDO, FL 32818-3119	6904	Secured: Priority: Administrative: Unsecured: \$248.00 Total: \$248.00	05/26/2006	DELPHI CORPORATION (05-44481)
TRUMBLE COUNTY TREASURER 160 HIGH ST NW WARREN, OH 44481	9209	Secured: Priority: \$137,137.62 Administrative: Unsecured: Total: \$137,137.62	07/10/2006	DELPHI CORPORATION (05-44481)
TT ELECTORNICS OPTEK TECHNOLOGY ROBINSON BRADSHAW & HINSON P A 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	9038	Secured: Priority: Administrative: Unsecured: \$3,726.93 Total: \$3,726.93	07/05/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
UNDERWOOD FIRE EQUIPMENT INC PO BOX 43 NOVI, MI 48376	9664	Secured: Priority: Administrative: Unsecured: \$2,842.56 Total: \$2,842.56	07/17/2006	DELPHI CORPORATION (05-44481)
UNDERWOODS TOWING INC 2260 S TOD AVE WARREN, OH 44485	3960	Secured: Priority: Administrative: Unsecured: \$65.00 Total: \$65.00	05/01/2006	DELPHI CORPORATION (05-44481)
UNITED STATES PLASTIC CORP 1390 NEUBRECHT RD LIMA, OH 45801	4215	Secured: Priority: Administrative: Unsecured: \$447.06 Total: \$447.06	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
UNITED WAY OF CLINTON CTY 31 WEST MAIN ST WILMINGTON, OH 45177	7490	Secured: Priority: Administrative: Unsecured: \$52.00 Total: \$52.00	06/05/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
UNIVAR USA INC PO BOX 34325 SEATTLE, WA 98124-1325	1350	Secured: Priority: Administrative: Unsecured: \$1,436.62 Total: \$1,436.62	12/28/2005	DELPHI CORPORATION (05-44481)
UNIVERSAL CONSERVATION LLC PO BOX 637 WHARTON, NJ 07885	3110	Secured: Priority: Administrative: Unsecured: \$417.40 Total: \$417.40	04/28/2006	DELPHI CORPORATION (05-44481)
UNIVERSITY OF WISCONSIN PARKSIDE BOARD OF REGENTS OF THE UNIVERSITY 1860 VAN HISE HALL 1220 LINDEN DR MADISON, WI 53706-1559	9168	Secured: Priority: Administrative: Unsecured: \$912.75 Total: \$912.75	07/10/2006	DELPHI CORPORATION (05-44481)
UPTMOR MATTHEW 6361 LEUEN SAGINAW, MI 48604	13587	Secured: Priority: Administrative: Unsecured: \$3,400.00 Total: \$3,400.00	07/31/2006	DELPHI CORPORATION (05-44481)
USA MOBILITY INC METROCALL 890 E HEINBERG STREET PENSACOLA, FL 32502	7169	Secured: Priority: Administrative: Unsecured: \$3.73 Total: \$3.73	05/31/2006	DELPHI CORPORATION (05-44481)
UTI CORP UTITEC DIV 169 CALLENDER RD WATERTOWN, CT 06795-162	8485	Secured: Priority: Administrative: Unsecured: \$19,281.55 Total: \$19,281.55	06/26/2006	DELPHI CORPORATION (05-44481)
VALLEY SOLVENTS AND CHEMICALS PO BOX 18 COMBES, TX 78535	5294	Secured: Priority: Administrative: Unsecured: \$1,355.20 Total: \$1,355.20	05/08/2006	DELPHI CORPORATION (05-44481)
VIBROMATIC CO INC 1301 S 6TH ST NOBLESVILLE, IN 46060	4218	Secured: Priority: Administrative: Unsecured: \$360.00 Total: \$360.00	05/01/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
VISUAL PRODUCTIONS INC 24050 NORTHWESTERN HWY SOUTHFIELD, MI 48075	4213	Secured: Priority: Administrative: Unsecured: \$4,049.27 Total: \$4,049.27	05/01/2006	DELPHI CORPORATION (05-44481)
VORTEX TECHNOLOGY INC PO BOX 1030 AKRON, OH 44309-1030	15355	Secured: Priority: Administrative: Unsecured: \$372.00 Total: \$372.00	07/31/2006	DELPHI CORPORATION (05-44481)
VWR SCIENTIFIC PO BOX 640169 PITTSBURGH, PA 15264-0169	8245	Secured: Priority: Administrative: Unsecured: \$4,547.40 Total: \$4,547.40	06/20/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)
W KINTZ PLASTICS INC 1 CAVERNS RD HOWES CAVE, NY 12092	4886	Secured: Priority: Administrative: Unsecured: \$631.70 Total: \$631.70	05/05/2006	DELPHI CORPORATION (05-44481)
WALLOVER OIL HAMILTON INC 21845 DRAKE RD STONGSVILLE, OH 44149	2399	Secured: Priority: Administrative: Unsecured: \$8,265.75 Total: \$8,265.75	03/24/2006	DELPHI CORPORATION (05-44481)
WALLOVER OIL HAMILTON INC 21845 DRAKE RD STONGSVILLE, OH 44149	2396	Secured: Priority: Administrative: Unsecured: \$19,677.00 Total: \$19,677.00	03/24/2006	DELPHI CORPORATION (05-44481)
WALLOVER OIL HAMILTON INC 21845 DRAKE RD STONGSVILLE, OH 44149	2398	Secured: Priority: Administrative: Unsecured: \$5,454.90 Total: \$5,454.90	03/24/2006	DELPHI CORPORATION (05-44481)
WALLOVER OIL HAMILTON INC 21845 DRAKE RD STONGSVILLE, OH 44149	2397	Secured: Priority: Administrative: Unsecured: \$5,382.70 Total: \$5,382.70	03/24/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
WALTER GRINDERS INC EFT PO BOX 223061 PITTSBURGH, PA 15251-3061	4423	Secured: Priority: Administrative: Unsecured: \$1,530.00 Total: \$1,530.00	05/02/2006	DELPHI CORPORATION (05-44481)
WAREHOUSE EQUIPMENT PRODUCTS 21 S JEFFERSON ST PO BOX 119 MINSTER, OH 45865	7057	Secured: Priority: Administrative: Unsecured: \$1,203.75 Total: \$1,203.75	05/30/2006	DELPHI CORPORATION (05-44481)
WARREN FIRE EQUIPMENT INC 6880 TOD AVE WARREN, OH 44481-8628	3391	Secured: Priority: Administrative: Unsecured: \$1,380.40 Total: \$1,380.40	04/28/2006	DELPHI CORPORATION (05-44481)
WASHINGTON MILLS ELECTRO MIN CORP PO BOX 423 NIAGARA FALLS, NY 14302	5495	Secured: Priority: Administrative: Unsecured: \$1,584.00 Total: \$1,584.00	05/10/2006	DELPHI CORPORATION (05-44481)
WASHINGTON PATENT SERVICES INC ADD CHNG LTR MW 593189362 THE OFFICE COMPLEX OF PASADENA 933 OLEANDER WAY SOUTH STE 3 SOUTH PASADENA, FL 33707	5467	Secured: Priority: Administrative: Unsecured: \$436.00 Total: \$436.00	05/10/2006	DELPHI CORPORATION (05-44481)
WAYNES INDUSTRIAL SERVICE 1409 AVE H EAST GRAND PRAIRIE, TX 75050	7209	Secured: Priority: Administrative: Unsecured: \$233.50 Total: \$233.50	05/31/2006	DELPHI CORPORATION (05-44481)
WEILER WELDING COMPANY INC 324 E SECOND ST DAYTON, OH 45402-172	3924	Secured: Priority: Administrative: Unsecured: \$4,724.12 Total: \$4,724.12	05/01/2006	DELPHI CORPORATION (05-44481)
WEINGARTEN REALTY INVESTORS 2660 CITADEL PLAZA DR HOUSTON, TX 77008	10281	Secured: Priority: Administrative: Unsecured: \$151.06 Total: \$151.06	07/24/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
WESTLAND CORPORATION EFT 1735 S MAIZE RD WICHITA, KS 67209	5824	Secured: Priority: Administrative: Unsecured: \$1,000.00 Total: \$1,000.00	05/15/2006	DELPHI CORPORATION (05-44481)
WESTON DARVIN L DBA EXPORTALERT 224 W MAPLE AVE EL SEGUNDO, CA 90245	3147	Secured: Priority: Administrative: Unsecured: \$75.00 Total: \$75.00	04/28/2006	DELPHI CORPORATION (05-44481)
WHITESIDE COMMUNICATION MANAGEMENT 1938 BURDETTE FERNDAL, MI 48220	1767	Secured: Priority: Administrative: Unsecured: \$2,940.00 Total: \$2,940.00	02/03/2006	DELPHI CORPORATION (05-44481)
WHITESIDE COMMUNICATION MANAGEMENT 1938 BURDETTE FERNDAL, MI 48220	1766	Secured: Priority: Administrative: Unsecured: \$1,760.00 Total: \$1,760.00	02/03/2006	DELPHI CORPORATION (05-44481)
WILLIAMS SCOTSMAN INC 8211 TOWN CTR DR BALTIMORE, MD 21236	2200	Secured: Priority: Administrative: Unsecured: \$878.90 Total: \$878.90	03/06/2006	DELPHI CORPORATION (05-44481)
WINTERS M L CO 8467 E LOCH LOMAND PICO RIVERA, CA 90660-2508	2728	Secured: Priority: Administrative: Unsecured: \$242.67 Total: \$242.67	04/24/2006	DELPHI CORPORATION (05-44481)
WOOD PRODUCTS MFG & RECYCLING 920 E COLLINS EATON, CO 80615	15275	Secured: Priority: Administrative: Unsecured: \$490.00 Total: \$490.00	07/31/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
WOODPECKER INDUSTRIES 242 MCBRIDE PK DR HARBOR SPRINGS, MI 49740	4622	Secured: Priority: Administrative: Unsecured: \$1,220.00 Total: \$1,220.00	05/04/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ZIEGLER BOLT AND NUT HOUSE PO BOX 80369 CANTON, OH 44708-0369	6067	Secured: Priority: Administrative: Unsecured: \$3,546.65 Total: \$3,546.65	05/16/2006	DELPHI CORPORATION (05-44481)

Total: 377 \$10,533,896.36

EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AJAX TOCCO MAGNETHERMIC CORP 1745 OVERLAND AVE NE WARREN, OH 44483-2860	15934	Secured: Priority: Administrative: Unsecured: \$2,198.75 Total: \$2,198.75	08/09/2006	DELPHI CORPORATION (05-44481)
EASTMAN FIRE PROTECTION EFT 1450 SOUTER TROY, MI 48083	16344	Secured: Priority: Administrative: Unsecured: \$36.62 Total: \$36.62	10/02/2006	DELPHI CORPORATION (05-44481)
GOODMAN G F & SON INC TWO IVYBROOK BLVD IVYLAND, PA 18974	16048	Secured: Priority: Administrative: Unsecured: \$3,512.65 Total: \$3,512.65	08/09/2006	DELPHI CORPORATION (05-44481)
LAWRENCE BRENDA PO BOX 685 DAVISON, MI 48423	16271	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	08/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MAGNATAG VISIBLE SYSTEMS 2031 ONEILL RD MACEDON, NY 14502	16402	Secured: Priority: Administrative: Unsecured: \$1,154.00 Total: \$1,154.00	11/03/2006	DELPHI CORPORATION (05-44481)
REMA TIP TOP NORTH AMERICA INC ENGINEERED BELT PRODUCTS DIV 119 ROCKLAND AVE NORTHVALE, NJ 07647	16169	Secured: Priority: Administrative: Unsecured: \$1,329.80 Total: \$1,329.80	08/09/2006	DELPHI CORPORATION (05-44481)
STEPHANIE GRAY PO BOX 9070 YOUNGSTOWN, OH 44513	16384	Secured: Priority: Administrative: Unsecured: \$1,000,000.00 Total: \$1,000,000.00	10/24/2006	DELPHI CORPORATION (05-44481)
T SYSTEMS INTERNATIONAL GMBH ATTN ANDREA JENNER LADEMANNBOGEN 21 23 D 22339 HAMBURG GERMANY, GERMANY	16188	Secured: Priority: Administrative: Unsecured: \$670.00 Total: \$670.00	08/09/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TBF FINANCIAL LLC 520 LAKE COOK RD STE 510 DEERFIELD, IL 60015	16421	Secured: Priority: Administrative: Unsecured: \$3,939.18 Total: \$3,939.18	11/16/2006	DELPHI CORPORATION (05-44481)
TEDEA HUNTLEIGH INTERNATIONAL 5 ZORAN ST NEW INDUSTRIAL ZONE NETANYA, 42506 ISRAEL	16342	Secured: Priority: Administrative: Unsecured: \$2,550.00 Total: \$2,550.00	10/02/2006	DELPHI CORPORATION (05-44481)
THERMO ELECTRON SCIENTIFIC INSTRUMENTS LLC 1400 NORTHPOINTE PKWY STE 10 WEST PALM BEACH, FL 33407	16115	Secured: Priority: Administrative: Unsecured: \$16,518.70 Total: \$16,518.70	08/09/2006	DELPHI CORPORATION (05-44481)
VOLVO CONSTRUCTION EQUIPMENT 2169 HENDERSONVILLE RD PO BOX 789 SKYLAND, NC 28776	15783	Secured: Priority: Administrative: Unsecured: \$861.78 Total: \$861.78	08/01/2006	DELPHI CORPORATION (05-44481)
Total:		12	\$1,032,771.48	

EXHIBIT C - LATE CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ALLSTATE INSURANCE COMPANY 1500 MEETINGHOUSE RD SEA GIRT, NJ 07850	16435	Secured: Priority: Administrative: Unsecured: \$11,755.40 Total: \$11,755.40	11/27/2006	DELPHI CORPORATION (05-44481)
CITY OF BOWLING GREEN KY PO BOX 430 BOWLING GREEN, KY 42102-0430	13811	Secured: Priority: \$12,978.00 Administrative: Unsecured: Total: \$12,978.00	08/21/2006	DELPHI CORPORATION (05-44481)
LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA	16332	Secured: Priority: Administrative: Unsecured: \$772.74 Total: \$772.74	09/21/2006	DELPHI CORPORATION (05-44481)
MARSILLI NORTH AMERICA INC EFT FORMERLY CMT MARSILLI INC 11445 CRONRIDGE DR OWINGS MILLS, MD 21117	16283	Secured: Priority: Administrative: Unsecured: \$80,626.37 Total: \$80,626.37	09/05/2006	DELPHI CORPORATION (05-44481)
MONROE INC 4707 40TH ST SE GRAND RAPIDS, MI 49512	16429	Secured: Priority: Administrative: Unsecured: \$31,151.09 Total: \$31,151.09	11/27/2006	DELPHI CORPORATION (05-44481)
PORTAGE COUNTY WATER RESOU OH 449 S MERIDIAN ST PO BOX 812 RAVENNA, OH 44266	16292	Secured: Priority: Administrative: Unsecured: \$17,967.88 Total: \$17,967.88	09/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRECISION STAMPINGS INC 500 EGAN AVE BEAUMONT, CA 92223	16405	Secured: Priority: Administrative: Unsecured: \$704,081.68 Total: \$704,081.68	11/06/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
RITTER ENGINEERING CO 100 WILLIAMS DR ZELIENOPLE, PA 16063-9698	16285	Secured: Priority: Administrative: Unsecured: \$5,822.83 Total: \$5,822.83	09/05/2006	DELPHI CORPORATION (05-44481)

EXHIBIT C - LATE CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SAN BENITO CISD LINEBARGER GOGGAN BLAIR & SAMPSON L 1949 S IH 35 78741 PO BOX 17428 AUSTIN, TX 78760-7428	16357	Secured: \$1,314.57 Priority: Administrative: Unsecured: Total: \$1,314.57	10/10/2006	DELPHI CORPORATION (05-44481)
TEST AMERICA ANALYTICAL TESTING CORPORATION FORMALLY DEL MAR ANALYTICAL DIRECTOR OF CORP CREDIT COLLECTIONS 17461 DERIAN AVE STE 100 IRVINE, CA 92614	16430	Secured: Priority: Administrative: Unsecured: \$1,050.00 Total: \$1,050.00	11/27/2006	DELPHI CORPORATION (05-44481)
TETRA TECH INC 710 AVIS DR ANN ARBOR, MI 48108	16337	Secured: Priority: Administrative: Unsecured: \$5,866.50 Total: \$5,866.50	09/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
US XPRESS ENTERPRISES INC EFT 4080 JENKINS RD CHATTANOOGA, TN 37421	13806	Secured: Priority: Administrative: Unsecured: \$72,704.52 Total: \$72,704.52	08/21/2006	DELPHI CORPORATION (05-44481)
WARREN COUNTY TAX COMMISSIONER PO BOX 189 WARRENTON, GA 30828-0189	13809	Secured: Priority: \$254.20 Administrative: Unsecured: Total: \$254.20	08/21/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 13 \$946,345.78

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING
AND EXPUNGING CERTAIN (A) INSUFFICIENTLY DOCUMENTED CLAIMS, (B)
CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, AND (C)
UNTIMELY CLAIMS

("SEVENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Seventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. §
502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B)
Claims Not Reflected On Debtors' Books And Records, And (C) Untimely Claims (the "Seventh
Omnibus Claims Objection") of Delphi Corporation and certain of its subsidiaries and affiliates,
debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and
upon the record of the hearing held on the Seventh Omnibus Claims Objection; and after due
deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Each holder of a claim (as to each, a "Claim") listed on Exhibits A-1, A-2,
B-1, B-2, and C attached hereto was properly and timely served with a copy of the Seventh

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Seventh Omnibus Claims Objection.

Omnibus Claims Objection, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), a personalized Notice Of Objection To Claim, the proposed order in respect of the Seventh Omnibus Claims Objection, and notice of the deadline for responding to the Seventh Omnibus Claims Objection. No other or further notice of the Seventh Omnibus Claims Objection is necessary.

B. The Court has jurisdiction over the Seventh Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Seventh Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Seventh Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A-1 hereto contain insufficient documentation to support the Claims asserted (the "Insufficiently Documented Claims").

D. The Claims list on Exhibit A-2 hereto contain insufficient documentation to support the Claims asserted and were also untimely pursuant to the Bar Date Order (the "Untimely Insufficiently Documented Claims").

E. The Claims listed on Exhibit B-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books and Records Claims").

F. The Claims listed on Exhibit B-2 hereto contain liabilities or dollar amounts that are not reflected on the Debtors books and records and were also untimely pursuant to the Bar Date Order (the "Untimely Books and Records Claims").

G. The Claims listed on Exhibit C hereto were untimely pursuant to the Bar Date Order (the "Untimely Claims").

H. The relief requested in the Seventh Omnibus Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. Each Insufficiently Documented Claim listed on Exhibit A-1 hereto is hereby disallowed and expunged in its entirety.
2. Each Untimely Insufficiently Documented Claim listed on Exhibit A-2 hereto is hereby disallowed and expunged in its entirety.
3. Each Books and Records Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.
4. Each Untimely Books and Records Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.
5. Each Untimely Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.
6. Entry of this order is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to claims that are the subject of the Seventh Omnibus Claims Objection, on any grounds whatsoever.
7. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any claim asserted against any of the Debtors.

8. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Seventh Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

9. Each Claim and each of the objections by the Debtors to each Claim as addressed in the Seventh Omnibus Claims Objection constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

10. Kurtzman Carson Consultants, LLC is hereby directed to serve this order in accordance with the Claims Objection Procedures Order.

11. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Seventh Omnibus Claims Objection.

Dated: New York, New York
February __, 2007

UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your claims identified in the table below should be disallowed and expunged as summarized in that table and described in more detail in the Debtors' Seventh Omnibus Objection to Certain Claims (the "Seventh Omnibus Objection"), a copy of which is enclosed (without exhibits). The Debtors' Seventh Omnibus Objection is set for hearing on February 15, 2007 at 10:00 a.m. (Prevailing Eastern Time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED SEVENTH OMNIBUS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON FEBRUARY 8, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Seventh Omnibus Objection identifies five different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Insufficient Documentation" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Untimely Insufficient Documentation" are those Claims that did not contain sufficient documentation in support of the Claim asserted making it impossible for the Debtors meaningfully to review the asserted Claim and also were not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And

Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books and Records Claim" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books and Records Claim" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely" are those Claims were not timely filed pursuant to the Bar Date Order.

Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim

If you wish to view the complete exhibits to the Seventh Omnibus Objection, you can do so on www.delphidocket.com. If you have any questions about this notice or the Seventh Omnibus Objection to your claim, please contact Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese). Questions regarding the amount of a claim or the filing of a claim should be directed to Claims Agent at 1-888-259-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), ARE APPLICABLE TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO OBJECTION BY THE DEBTORS PURSUANT TO THE OBJECTION SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Seventh Omnibus Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (Prevailing Eastern Time) on February 8, 2007. Your Response, if any, to the Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court

in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the claims objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the claim; (v) to the extent that the claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

If you properly and timely file and serve a Response in accordance with the above procedures, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the February 15, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on February 15, 2007 at 10:00 a.m. (Prevailing Eastern Time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO PROVISIONALLY ACCEPT SUCH AMOUNT AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. If no Responses to the Seventh Omnibus Objection are timely filed and served in accordance with the procedures set forth herein and in the Claims Objection Procedures Order, the Bankruptcy Court may enter an order sustaining the Seventh Omnibus Objection without further notice other than notice of the entry of such an order as provided in the Claims Objection Procedures Order. Thus, your failure to respond may forever bar you from sustaining a claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

EXHIBIT E

Seventh Omnibus Objection Exhibit A-1 Service List

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
George H Huber Jr and Marianne	T Huber Jt Ten 17 Forest Gate Circle Oak Brook, IL 60523-2129	5/18/06	6284	\$103.00	Insufficient Documentation	Disallow and Expunge
Jamestown Moraine Inc	2290 Arbor Blvd Moraine, OH 45439	7/31/06	15673	\$5,070.27	Insufficient Documentation	Disallow and Expunge
K&k Janitorial Service Inc	10 Broughton St Tonawanda, NY 14150	4/28/06	3181	\$2,990.00	Insufficient Documentation	Disallow and Expunge
Ronald D Meredith	Hilliard Lyons Cust for Ronald D Meredith DRA R O 3040 Sherwood Ln Columbus, IN 47203-2613	7/14/06	9484	\$1,990.91	Insufficient Documentation	Disallow and Expunge
Selecom S R L	Via Jf Kennedy 47 20090 Rodano Millepini MI, Italy	5/30/06	7122	\$227.69	Insufficient Documentation	Disallow and Expunge
Sipra M Sarkar	2160 Clintonview Circle Rochester Hills, MI 48309-2986	5/1/06	4097	\$1,456.00	Insufficient Documentation	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Ada C Berin	83 Lyman Rd West Harford, CT 06117-1312	11/6/06	16407	\$0.00	Untimely Insufficient Documentation	Disallow and Expunge
Evelyn D Battiste	601 Saint Cloud Dr Antioch, TN 37013-3612	8/16/06	16212	\$0.00	Untimely Insufficient Documentation	Disallow and Expunge
Evelyn D Battiste	Evelyn D Battiste 3002 Culleoka Hwy Culleoka, TN 38451	8/16/06	16212	\$0.00	Untimely Insufficient Documentation	Disallow and Expunge
Julius Berin and Ada Berin Jt Ten	83 Lyman Rd West Hartford, CT 06117-1312	11/10/06	16408	\$0.00	Untimely Insufficient Documentation	Disallow and Expunge
Ronald P Carmichael	711 Fleming Ave Ravenswood, WV 26164-1325	11/21/06	16426	\$0.00	Untimely Insufficient Documentation	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Aaper Alcohol & Chemical Co	1101 Isaac Shelby Dr Shelbyville, KY 40065	4/28/06	3077	\$934.36	Books and Records Claim	Disallow and Expunge
Accu Sort Systems Inc	511 School House Rd Telford, PA 18969-1196	5/1/06	3762	\$1,592.48	Books and Records Claim	Disallow and Expunge
AEF Ateliers d Emboutissage de Faulquemont S a r l Zone Industrielle Rue Dr Dieter Hundt	Wirtschaftskanzlei Nietzer & Hausler Allee 40 Heilbronn, 74072 Germany	6/20/06	8251	\$233,170.30	Books and Records Claim	Disallow and Expunge
Aerotech Laboratories Inc	Attn Marsha Hemmerich 4101 Shuffel Dr NW North Canton, OH 44720	7/5/06	9014	\$390.00	Books and Records Claim	Disallow and Expunge
Affiliated Steam Equipment Co	12424 S Lombard Ave Alsip, IL 60803	5/1/06	3828	\$4,550.00	Books and Records Claim	Disallow and Expunge
Agilent Technologies Inc	Patrick Cahill 3750 Brookside Parkway Alpharetta, GA 30022	6/22/06	8390	\$819.54	Books and Records Claim	Disallow and Expunge
Ah Systems Inc	9710 Cozycroft Ave Chatsworth, CA 91311	5/1/06	3781	\$96.40	Books and Records Claim	Disallow and Expunge
Airpot Corporation	Tom Lee 35 Lois St Norwalk, CT 06851-4405	4/27/06	2937	\$1,257.70	Books and Records Claim	Disallow and Expunge
Akrochem Corporation	Akrochem Corporation 255 Fountain St Akron, OH 44304	11/17/05	638	\$289.72	Books and Records Claim	Disallow and Expunge
Akron Testing Laboratory And Welding School	Akron Testing Laboratory And Welding School 1171 Wooster Rd N Barberton, OH 44203	4/27/06	2967	\$490.00	Books and Records Claim	Disallow and Expunge
Alabama Power Company	Alabama Power Company PO Box 12465 Birmingham, AL 35202-2465	12/28/05	1349	\$22.38	Books and Records Claim	Disallow and Expunge
Alameda County Tax Collector	1221 Oak Street Room 131 Oakland, CA 94612	7/20/06	9972	\$1,846.09	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Alstom Power Environmental Consult GmbH	Alstom Power Environmental Consult GmbH Augsburger Str 712 Stuttgart, 70329 Germany	11/17/05	652	\$2,726.00	Books and Records Claim	Disallow and Expunge
American Laubscher Corporation	Alc Building 80 Finn Court Farmingdale, NY 11735	5/23/06	6628	\$549.80	Books and Records Claim	Disallow and Expunge
Arkansas Industrial Machinery Inc	3804 N Nona North Little Rock, AR 72118	11/7/05	392	\$455.26	Books and Records Claim	Disallow and Expunge
Asco Scientific Inc	Asco Valve Inc 50 Hanover Rd Florham Pk, NJ 07932	4/28/06	3049	\$253.75	Books and Records Claim	Disallow and Expunge
Ashworth Bros Inc	Addchg 1016 222 Milliken Blvd Ste 7 Fall River, MA 02721	6/9/06	7743	\$3,751.20	Books and Records Claim	Disallow and Expunge
Asian Pacific American	Chamber Of Commerce 255 Rex Blvd Auburn Hills, MI 48326	7/28/06	12240	\$5,000.00	Books and Records Claim	Disallow and Expunge
Associated Bag Co	Associated Bag Co 400 W Boden St Milwaukee, WI 53207	11/10/05	487	\$87.38	Books and Records Claim	Disallow and Expunge
At Abatement Services Inc	4915 Stilwell Kansas City, MO 64120	7/31/06	14068	\$28,365.02	Books and Records Claim	Disallow and Expunge
Athena Protective Coatings Inc	attn Karen Douglas CFO 2695 Slough St Mississauga, ON L4T 1G2 Canada	10/20/05	63	\$162,950.97	Books and Records Claim	Disallow and Expunge
Automation Consultants Inc	4491 Foskuhl Rd Floyds Knobs, IN 47119	5/1/06	3952	\$1,803.00	Books and Records Claim	Disallow and Expunge
Aviant Group LLC	Mark Garrett 38W210 Henricksen Rd St Charles, IL 60175	11/22/05	771	\$1,528.12	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Baker & Hostetler LLP	c/o Wendy J Gibson 3200 National City Center 1900 East Ninth Street Cleveland, OH 44114-3485	5/15/06	5875	\$1,237.64	Books and Records Claim	Disallow and Expunge
Barnes Nursery & Garden Center	3511 W Cleveland Rd Huron, OH 44839-102	5/12/06	5729	\$909.96	Books and Records Claim	Disallow and Expunge
Barnhart Crane & Rigging Co	1701 Dunn Ave Memphis, TN 38106	2/27/06	2125	\$2,480.00	Books and Records Claim	Disallow and Expunge
Batson Machining and Lubrication	400 Smith St Sulphur Rock, AR 72579	7/31/06	13557	\$2,034.56	Books and Records Claim	Disallow and Expunge
Battery Sales & Service Bdc	967 E Brooks Rd Memphis, TN 38116-3124	6/19/06	8147	\$2,362.50	Books and Records Claim	Disallow and Expunge
Batzner Pest Management Inc	16948 W Victor Rd New Berlin, WI 53151	5/1/06	4185	\$436.00	Books and Records Claim	Disallow and Expunge
Bay Landscaping	1630 Boutell Rd Essexville, MI 48732	5/8/06	5031	\$805.00	Books and Records Claim	Disallow and Expunge
Bd Of Ed South Western City Sch Dst	Treasurer 3805 Marlane Dr Grove City, OH 43123	7/28/06	11881	\$164,519.24	Books and Records Claim	Disallow and Expunge
Beach Mfg Co	PO Box 129 118 N Hampton Rd Donnelsville, OH 45319	4/27/06	2921	\$1,864.25	Books and Records Claim	Disallow and Expunge
Bead Industries Inc	11 Cascade Blvd Milford, CT 06460	4/28/06	3202	\$1,201.00	Books and Records Claim	Disallow and Expunge
Benz Oil	Bin No 53141 Milwaukee, WI 53288	5/1/06	3868	\$59.28	Books and Records Claim	Disallow and Expunge
Best Aire Inc	Div Of Ams 3648 Rockland Circle Ks From 193711934 Millbury, OH 43447-9804	5/22/06	6522	\$4,406.28	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Best Plumbing Specialties Inc	Best Plumbing Specialties 1306 Bailes Ln Frederick, MD 21701	5/2/06	4403	\$120.28	Books and Records Claim	Disallow and Expunge
Best Plumbing Specialties Inc	Best Plumbing Specialties Inc Best Plumbing Specialties Inc PO Box 30 Myersville, MD 21773	5/2/06	4403	\$120.28	Books and Records Claim	Disallow and Expunge
Birdsall Tool & Gage Co	24735 Crestview Court Farmington Hills, MI 48331-1395	5/1/06	3846	\$2,544.00	Books and Records Claim	Disallow and Expunge
Blue Water Automotive Systems Inc	Whiting Plant Fmly Blue Water Plastics Inc 1515 Busha Hwy Marysville, MI 48040-0129	7/27/06	11261	\$4,080.00	Books and Records Claim	Disallow and Expunge
Blue Water Automotive Systems Inc	Lexinton Plan Carco Plant 1515 Busha Hwy Marysville, MI 48040-1754	7/27/06	14053	\$1,384.68	Books and Records Claim	Disallow and Expunge
Bond Holdings Inc	Indyshred 8746 E 33rd St Indianapolis, IN 46226	5/8/06	5079	\$675.00	Books and Records Claim	Disallow and Expunge
Bovis Lend Lease Projects Sha	20 F No 1325 Huaihai M Rd Shanghai, 200031 China	5/15/06	5897	\$2,000.00	Books and Records Claim	Disallow and Expunge
Brookfield Engineering Labs In	11 Commerce Blvd Middleboro, MA 023461031	5/1/06	4280	\$242.30	Books and Records Claim	Disallow and Expunge
Brooks Armored Car Service Inc	4200 Governor Printz Blvd Wilmington, DE 19899	7/5/06	8982	\$462.59	Books and Records Claim	Disallow and Expunge
Brooks E J Co Inc	PO Box 15018 Newark, NJ 07192	5/18/06	6279	\$772.62	Books and Records Claim	Disallow and Expunge
Brooks Intruments	12001 Technology Drive AB03 Eden Prairie, MN 55344	7/24/06	13497	\$3,450.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Browning Ferris Industries Inc	Sandusky District 4005 Tiffin Ave Sandusky, OH 44870	4/27/06	2915	\$320.05	Books and Records Claim	Disallow and Expunge
Buckner Barrels Sales Corp	PO Box 889 Springville, AL 35146	5/2/06	4404	\$1,095.50	Books and Records Claim	Disallow and Expunge
Bureau Of Construction Codes	PO Box 30255 Lansing, MI 48909	5/23/06	6656	\$25.00	Books and Records Claim	Disallow and Expunge
By Pas Of Toledo	6646 Fremont Pike Add Chg 5 97 Perrysburg, OH 43551	5/10/06	5434	\$779.62	Books and Records Claim	Disallow and Expunge
C A Litzler Co Inc	4800 West 160th St Cleveland, OH 44135	5/25/06	6811	\$2,590.00	Books and Records Claim	Disallow and Expunge
Calco Ltd	960 Muirfield Dr Hanover Pk, IL 60133	5/30/06	7095	\$109.10	Books and Records Claim	Disallow and Expunge
Capital Die & Manufacturing Co	10150 Capital St Oak Pk, MI 48237-3104	7/10/06	9133	\$2,200.00	Books and Records Claim	Disallow and Expunge
Caraustar Custom Packaging Group Inc	Attn Sandra Gregel PO Box 115 Austell, GA 30168-0115	12/28/05	1347	\$122.95	Books and Records Claim	Disallow and Expunge
Caraustar Industrial & Consumer Products Group Inc	Attn Sandra Gregel PO Box 115 Austell, GA 30168-0115	12/28/05	1346	\$1,606.18	Books and Records Claim	Disallow and Expunge
Carroll Container Corp	2409 W 2nd St Marion, IN 46852	5/30/06	7135	\$555.83	Books and Records Claim	Disallow and Expunge
Catawba Co Nc	Catawba Co Tax Collector PO Box 368 Newton, NC 28658	7/10/06	9259	\$9,505.09	Books and Records Claim	Disallow and Expunge
Central Mercantile Collection Services dba CMCS Inc	Attn Richard M Brownlee 822 E Grand River Ave Brighton, MI 48116	10/26/05	131	\$1,237.27	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Chambers Gasket & Mfg Co Inc	Chambers Gasket & Mfg Co Inc 4701 W Rice St Chicago, IL 60651	10/25/05	103	\$1,448.33	Books and Records Claim	Disallow and Expunge
Charles F Robinson	Box 91508 Mobile, AL 36691-1508	5/1/06	4297	\$2,826.52	Books and Records Claim	Disallow and Expunge
Chempoint com	Chempoint com 13727 Collections Center Dr Chicago, IL 60693-0137	11/18/05	659	\$992.77	Books and Records Claim	Disallow and Expunge
Chester Inc	Chester Inc PO Box 2237 Valparaiso, IN 46384-2237	5/1/06	4283	\$2,097.46	Books and Records Claim	Disallow and Expunge
Chris Hughes Okaloosa County Tax Collector	Philip A Bates PA PO Box 1390 Pensacola, FL 32591-1390	4/5/06	2564	\$0.00	Books and Records Claim	Disallow and Expunge
Citibank USA N A	Assoc Texaco Payment Ctr 4300 Westown Pkwy W Des Moines, IA 50266	11/21/05	843	\$405.91	Books and Records Claim	Disallow and Expunge
City and County of Denver Treasury	Attn Karen Katros Bankruptcy Analyst McNichols Civic Ctr Bldg 144 W Colfax Ave Room 384 Denver, CO 80202-5391	11/21/05	752	\$19.50	Books and Records Claim	Disallow and Expunge
City of Adrian	Donna Stewart Treasurer 100 E Church St Adrian, MI 49221	2/23/06	2107	\$315.00	Books and Records Claim	Disallow and Expunge
City of Warren Ohio Engineering Department	Gregory V. Hicks Law Director 391 Mahoning Ave NW Warren, OH 44483	11/7/05	405	\$1.00	Books and Records Claim	Disallow and Expunge
City of Warren Ohio Engineering Department	City of Warren Oh City of Warren Oh City of Engineering Planning & Building Dept 540 Laird Ave SE Warren, OH 44484	11/7/05	405	\$1.00	Books and Records Claim	Disallow and Expunge
Clayton Industries	Barb PO Box 5530 El Monte, CA 91734-1530	4/28/06	3057	\$1,633.80	Books and Records Claim	Disallow and Expunge
Clover Systems	26241 Enterprise Ct Lake Forest, CA 92630	5/8/06	5057	\$295.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Coface North America inc as Agent for Packaging Integrity Inc	David Miller PO Box 2102 Cranbury, NJ 08512	2/14/06	1942	\$292.88	Books and Records Claim	Disallow and Expunge
Commonwealth of Kentucky Department of Revenue	Wendy L Stephens Kentucky Department of Revenue 100 Fair Oaks 5th Fl PO Box 491 Frankfort, KY 40602-0491	10/27/05	140	\$44,875.81	Books and Records Claim	Disallow and Expunge
Complete System Design Inc	Todd Mc Kimmy 4023 Old Us 23 Ste 104 Brighton, MI 48144	5/4/06	4718	\$760.00	Books and Records Claim	Disallow and Expunge
Comprehensive Eye Care	509 E Blue Starr Dr Claremore, OK 74017	5/8/06	5144	\$954.00	Books and Records Claim	Disallow and Expunge
Connell Lp	Danly Die Set Div 6779 Engle Rd Ste F Middleburg Heights, OH 44104	7/27/06	10980	\$318.00	Books and Records Claim	Disallow and Expunge
Controlled Environment Equipment Ltd	W309 S4860 Commercial Dr North Prairie, WI 53153	5/8/06	5103	\$80.59	Books and Records Claim	Disallow and Expunge
Copperfield Llc	1115 W Plymouth Bremen, IN 46506	5/12/06	5689	\$3,020.02	Books and Records Claim	Disallow and Expunge
Corporate Consulting Service	221 Beaver St Akron, OH 44304	5/1/06	4225	\$100.00	Books and Records Claim	Disallow and Expunge
Corporate Consulting Service	221 Beaver St Akron, OH 44304	5/10/06	5561	\$32.59	Books and Records Claim	Disallow and Expunge
Cosmos North America	11415 West Lakeshore Dr Carmel, IN 46033	4/28/06	3309	\$1,200.00	Books and Records Claim	Disallow and Expunge
Cotterman Company	130 Seltzer Rd Lexington, MI 48422	4/6/06	2574	\$2,548.00	Books and Records Claim	Disallow and Expunge
Datachem Laboratories Inc	4388 Glendale Milford Rd Cincinnati, OH 44242-3706	5/25/06	6814	\$48.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Dealer Automotive Services	1102 5th St S Hopkins, MN 55343-7837	4/28/06	3211	\$543.76	Books and Records Claim	Disallow and Expunge
Debt Acquisition Company of America V LLC	1565 Hotel Circle S Ste 310 San Diego, CA 92108	5/8/06	5262	\$305.48	Books and Records Claim	Disallow and Expunge
DEK International GmbH	Attn Raj Lakhotia 2225 Ringwood Ave San Jose, CA 95131	12/6/05	1016	\$19.25	Books and Records Claim	Disallow and Expunge
Delta Control Inc Eft	2532 Nordic Rd Dayton, OH 45414	7/20/06	10033	\$95.00	Books and Records Claim	Disallow and Expunge
Department of the Treasury Internal Revenue Service	Internal Revenue Service 290 Broadway 5th Fl New York, NY 10007	7/28/06	12127	\$21,838.75	Books and Records Claim	Disallow and Expunge
Desco Industries Inc	3651 Walnut Ave Chino, CA 91710	5/1/06	3961	\$111.80	Books and Records Claim	Disallow and Expunge
Detroit Elevator Co	2121 Burdette Ferndale, MI 48220	5/22/06	6431	\$111.39	Books and Records Claim	Disallow and Expunge
Dewitt Packaging Corp	5080 Kraft Ave S E Grand Rapids, MI 49512	4/28/06	3121	\$742.98	Books and Records Claim	Disallow and Expunge
Dieffenbacher Maschinenfabrik J GmbH & Co	Heilbronner Strabe D 75031 Eppingen , Germany	6/27/06	8669	\$4,388.17	Books and Records Claim	Disallow and Expunge
Diversified Manufacturing Inc	PO Box 472 Lockport, NY 14095-0472	5/12/06	5750	\$823.62	Books and Records Claim	Disallow and Expunge
Dragun Corporation	30445 Northwestern Hwy No 260 Farmington Hills, MI 48334	3/22/06	2358	\$3,012.99	Books and Records Claim	Disallow and Expunge
Drive Source International Inc	PO Box 0361 Sturtevant, WI 53177	5/15/06	5865	\$820.21	Books and Records Claim	Disallow and Expunge
Du Co Ceramics Co	PO Box 568 Saxonburg, PA 16056	4/26/06	2829	\$2,649.99	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Dun & Bradstreet	c o Receivable Management Services RMS PO Box 5126 Timonium, MD 21094	7/31/06	15666	\$27.30	Books and Records Claim	Disallow and Expunge
Eagle Engineering & Supply Co	101 Industrial Hwy Alpena, MI 49707-8153	4/28/06	3115	\$226.67	Books and Records Claim	Disallow and Expunge
East Penn Manufacturing Company Inc	Attn Bob Bashore PO Box 147 Deka Rd Lyon Station, PA 19536-0147	5/5/06	4885	\$35,123.73	Books and Records Claim	Disallow and Expunge
Eastern Electronics Inc	180 Essex Hackensack, NJ 07601	5/1/06	3776	\$780.72	Books and Records Claim	Disallow and Expunge
Eastman Fire Protection	Eastman Fire Protection 1450 Souter Dr Troy, MI 48083	11/7/05	396	\$138.06	Books and Records Claim	Disallow and Expunge
Eaton Electrical	1111 Superior Ave Cleveland, OH 44114-2584	7/26/06	10908	\$4,692.90	Books and Records Claim	Disallow and Expunge
Eaton Hydraulics Inc	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/06	11029	\$1,865.03	Books and Records Claim	Disallow and Expunge
Eldec Induction Usa Inc	3355 Bald Mountain Rd Unit 30 Auburn Hills, MI 48326	7/31/06	13525	\$130,000.00	Books and Records Claim	Disallow and Expunge
Electro Rent Corporation	6060 Sepulveda Blvd Van Nuys, CA 91411	5/5/06	4897	\$3,104.61	Books and Records Claim	Disallow and Expunge
Enco Manufacturing Company Inc	PO Box 357 Farmingdale, NY 11735	7/13/06	9411	\$414.02	Books and Records Claim	Disallow and Expunge
Enco Manufacturing Company Inc	PO Box 357 Farmingdale, NY 11735	7/13/06	9412	\$84.81	Books and Records Claim	Disallow and Expunge
Enco Manufacturing Company Inc	PO Box 357 Farmingdale, NY 11735	7/14/06	9501	\$72.19	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Enprotech Mechanical Services	2200 Olds Ave Lansing, MI 48915-1054	5/23/06	6686	\$210.00	Books and Records Claim	Disallow and Expunge
Enterprise Leasing Co of Indianapolis	Attn Arica Brown Enterprise Rent A Car 9799 Enterprise Dr Indianapolis, IN 46280	7/21/06	10160	\$234.00	Books and Records Claim	Disallow and Expunge
Eriks Chevrolet Inc	1800 Us Hwy 31 Bypass S Kokomo, IN 46902-2403	5/8/06	5291	\$2,101.05	Books and Records Claim	Disallow and Expunge
Evans Analytical Group formerly Charles Evan & Associates Evans PAI	Evans Analytical Group 810 Kifer Rd Sunnyvale, CA 94086	5/1/06	3750	\$3,875.00	Books and Records Claim	Disallow and Expunge
Everybodys Inc	Everybodys Workplace Solution 5225 Springboro Pike Dayton, OH 45439	5/1/06	4034	\$4,585.00	Books and Records Claim	Disallow and Expunge
Ex Tech Plastics Inc	11413 Burlington Rd Richmond, IL 60071	5/1/06	4156	\$1,264.97	Books and Records Claim	Disallow and Expunge
Exponent Environmental Group Inc	Exponent Environmental Group Inc 15375 S E 30th PI Ste 250 Bellevue, WA 98007	11/7/05	395	\$195.50	Books and Records Claim	Disallow and Expunge
Fastest Inc	Attn Ann Young 2315 Hampden Ave St Paul, MN 55114	4/27/06	2998	\$319.50	Books and Records Claim	Disallow and Expunge
Fastest Inc	Mark 2315 Hampden Ave. St Paul, MN 55114	4/27/06	2999	\$4.00	Books and Records Claim	Disallow and Expunge
Feeder Automation Systems Inc	Feeder Automation Consultants LLC 5251 N M 33 Hwy Cheboygan, MI 49721	12/27/05	1305	\$1,052.00	Books and Records Claim	Disallow and Expunge
Ferro Corporation	1000 Lakeside Ave Cleveland, OH 44114-1183	7/19/06	9954	\$4,600.00	Books and Records Claim	Disallow and Expunge
Fire Fighter Sales and Svc Inc	3015 Madison Ave Se Grand Rapids, MI 49548	5/8/06	5276	\$250.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Flanners Audio & Video Inc	16271 W Lincoln Ave New Berlin, WI 53151-2834	5/16/06	6042	\$245.00	Books and Records Claim	Disallow and Expunge
Fluke Biomedical Llc	22865 Network Pl Chicago, IL 60673-1228	7/26/06	11220	\$1,574.01	Books and Records Claim	Disallow and Expunge
Forbes Distributing Co Inc	Forbes Electronics 1522 5th Ave Se Decatur, AL 35601-4912	7/24/06	10460	\$304.52	Books and Records Claim	Disallow and Expunge
Franbilt Inc	6746 Akron Rd Lockport, NY 14094-5317	2/8/06	1921	\$2,000.00	Books and Records Claim	Disallow and Expunge
Frank E Irish Inc	Attn Steve Willem CFO 6701 English Ave PO Box 19029 Indianapolis, IN 46219	12/21/05	1225	\$3,054.00	Books and Records Claim	Disallow and Expunge
Frank P Emery	7484 Goldenrod Mentor Ot Lak, OH 44060-3348	5/4/06	4758	\$3,158.50	Books and Records Claim	Disallow and Expunge
Fredericks Company	Televac Is A Division Of 2400 Philmont Ave Huntingdon Valley, PA 19006	4/28/06	3136	\$3,062.95	Books and Records Claim	Disallow and Expunge
Gard Specialists Co	Gail PO Box 157 Eagle River, WI 54521	5/1/06	3423	\$721.41	Books and Records Claim	Disallow and Expunge
GE Energy Services	Glenn M Reisman Esq 2 Corporate Dr PO Box 861 Shelton, CT 06484-0861	7/18/06	9768	\$347.89	Books and Records Claim	Disallow and Expunge
General Machinery Co Inc Eft	Addr 11 98 921 1st Ave N PO Box 606 Birmingham, AL 35201	5/1/06	3643	\$2,019.41	Books and Records Claim	Disallow and Expunge
George Instrument Company	4949 Delemere Royal Oak, MI 48073	4/28/06	3376	\$95.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Georgia Department Of Revenue	PO Box 161108 Atlanta, GA 30321	3/13/06	2276	\$8,600.00	Books and Records Claim	Disallow and Expunge
Ges Exposition Services Inc	950 Grier Dr Las Vegas, NV 89119	5/15/06	5872	\$164.43	Books and Records Claim	Disallow and Expunge
Gesipa Fasteners Usa Inc	3150 US Highway 1 Ste 310 Lawrenceville, NJ 08648	5/8/06	5216	\$527.94	Books and Records Claim	Disallow and Expunge
Gleason Cutting Tools Corp	1351 Windsor Rd Loves Pk, IL 61111	5/1/06	3930	\$2,133.00	Books and Records Claim	Disallow and Expunge
Global Testing Services Inc	604 Albany Dr Kokomo, IN 46902	4/28/06	3123	\$2,975.00	Books and Records Claim	Disallow and Expunge
Gosiger Inc Eft	Fmly Gosiger Machine Tools 108 Mcdonough St Dayton, OH 45402	6/19/06	8151	\$2,335.30	Books and Records Claim	Disallow and Expunge
Grand River Emergency Med Grp	PO Box Q Grand Rapids, MI 49501	11/29/05	923	\$349.00	Books and Records Claim	Disallow and Expunge
Graphite Electrodes Ltd	Dresco Machining Service Cente 1311 N Sherman St Bay City, MI 48708	5/1/06	4024	\$1,650.00	Books and Records Claim	Disallow and Expunge
Gwinn & Roby	4100 Renaissance Twr 1201 Elm St Dallas, TX 75270	6/15/06	8003	\$3,343.65	Books and Records Claim	Disallow and Expunge
H C Starck Inc	45 Industrial Pl Newton, MA 02461	6/16/06	8092	\$465.00	Books and Records Claim	Disallow and Expunge
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/24/06	10412	\$1,155.26	Books and Records Claim	Disallow and Expunge
Harper Groves Inc DbA Prime Lime Services Inc	Harper Groves Inc DbA Prime Lime Services Inc 13311 Spruce St Southgate, MI 48195	5/8/06	5347	\$1,696.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Hatch Grinding Wheels	13001 S Broadway Los Angeles, CA 90061	4/27/06	3008	\$2,033.70	Books and Records Claim	Disallow and Expunge
Head Acoustics Inc	6964 Kensington Rd Brighton, MI 48116	6/27/06	8668	\$3,890.00	Books and Records Claim	Disallow and Expunge
Healthcare Technologies of Mid MI Inc	Healthcare Technologies of Mid MI Inc PO Box 315 Swartz Creek, MI 48473	3/3/06	2176	\$359.00	Books and Records Claim	Disallow and Expunge
Hennessey Capital Solutions Hennessey Capital Funding Corp	Assignee Pooley Inc PO Box 673305 Detroit, MI 48267-3305	7/31/06	15351	\$0.00	Books and Records Claim	Disallow and Expunge
Hersh Packing and Rubber Co Eft	312 High St Canal Winchester, OH 43110	6/13/06	7953	\$436.48	Books and Records Claim	Disallow and Expunge
Hi Tech Software	Hi Tech Software LLC 6600 Silacci Wy Gilroy, CA 95020	11/23/05	828	\$950.00	Books and Records Claim	Disallow and Expunge
Hi Tecmetal Group	PO Box 931406 Cleveland, OH 44193-0501	7/21/06	10159	\$560.68	Books and Records Claim	Disallow and Expunge
Horizons Inc Pannam Division	18531 S Miles Rd Cleveland, OH 44128	10/31/05	219	\$3,201.64	Books and Records Claim	Disallow and Expunge
Hughes Corp	Weschler Instruments 16900 Foltz Ino Pkwy Strongsville, OH 44149	7/5/06	8952	\$182.52	Books and Records Claim	Disallow and Expunge
I T W Deltar Tekfast	Janice Berwanger 21555 S Harlem Frankfort, IL 60423	7/17/06	9564	\$233.94	Books and Records Claim	Disallow and Expunge
Illinois State Treasurer Unclaimed Property Div	PO Box 19496 Springfield, IL 62794-9496	7/31/06	14071	\$1,000.00	Books and Records Claim	Disallow and Expunge
Impronova Ab	Drabergsvagen 1 Lindome, 437 35 Sweden	6/13/06	7917	\$2,841.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Industrial Electric Wire And Cable Inc	5001 South Towne Dr PO Box 510908 New Berlin, WI 53151-0908	7/10/06	9258	\$1,809.08	Books and Records Claim	Disallow and Expunge
ITT Cannon Weinstadt	ITT Industries Shared Services 2881 East Bayard Street Seneca Falls, NY 13148	1/17/06	1539	\$2,593.36	Books and Records Claim	Disallow and Expunge
Jamestown Plastic Inc	Jeff Baker PO Box U 8806 Highland Ave Brocton, NY 14716	6/15/06	8009	\$1,900.00	Books and Records Claim	Disallow and Expunge
Jeol Usa Inc	Accounts Payable PO Box 6043 Peabody, MA 01960	4/27/06	2902	\$1,104.00	Books and Records Claim	Disallow and Expunge
Johnson Equipment Company	PO Box 802009 Dallas, TX 75380-2009	6/6/06	7564	\$844.36	Books and Records Claim	Disallow and Expunge
Johnson Equipment Company	PO Box 802009 Dallas, TX 75380-2009	6/6/06	7565	\$1,674.86	Books and Records Claim	Disallow and Expunge
Johnson Equipment Company	PO Box 802009 Dallas, TX 75380-2009	6/6/06	7566	\$1,916.50	Books and Records Claim	Disallow and Expunge
Jsj Corp	Dake Div 724 Robbins Rd Grand Haven, MI 49417	7/28/06	12106	\$2,692.29	Books and Records Claim	Disallow and Expunge
K D Supply Corp	641 Erie Ave N Tonawanda, NY 14120	4/27/06	3002	\$4,071.17	Books and Records Claim	Disallow and Expunge
Kamatics Corp	Attn John Stockman 1330 Blue Hills Ave Bloomfield, CT 06002-5303	5/1/06	3748	\$109.83	Books and Records Claim	Disallow and Expunge
Kautex Textron Gmbh & Co Kg	Accounts Payable Kautexstrasse 52 Bonn, 53229 Germany	7/28/06	12139	\$696.30	Books and Records Claim	Disallow and Expunge
Kelburn Engineering Company	851 Industrial Dr Elmhurst, IL 60126	5/1/06	3857	\$1,075.34	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Kennedy Group Inc The	38601 Kennedy Pky Willoughby, OH 44094	5/1/06	4108	\$960.00	Books and Records Claim	Disallow and Expunge
Kerley Corporation DBA Gordon Kerley Company	Kerley Corporation DBA Gordon Kerley Company 3508 Ocean View Blvd Glendale, CA 91208	5/5/06	4906	\$423.80	Books and Records Claim	Disallow and Expunge
Kinequip Inc Eft	365 Old Niagara Falls Blvd Buffalo, NY 14228-1636	7/25/06	10873	\$3,774.39	Books and Records Claim	Disallow and Expunge
Klein Steel Service Of Western New York	PO Box 2207 Blasdell, NY 14219-0407	5/22/06	6567	\$1,595.00	Books and Records Claim	Disallow and Expunge
Koester Associates Inc	Madison Blvd Ste 7 Canastota, NY 13032	5/8/06	5671	\$360.00	Books and Records Claim	Disallow and Expunge
Koester Associates Inc	Rr 5 Box 620 Canastota, NY 13032	5/12/06	5785	\$360.00	Books and Records Claim	Disallow and Expunge
Kokoku Rubber Inc	1450 E American Ln Ste 1545 Schaumburg, IL 60173	12/6/05	1029	\$3,981.52	Books and Records Claim	Disallow and Expunge
Korea Sintered Metal Co Ltd	29 10 Bonri Ri Nongong Eup Dalseong Gun Daegu City, 711855 Korea Republic Of	7/27/06	11314	\$1,905.00	Books and Records Claim	Disallow and Expunge
Laurel Machine & Foundry Co	810 Front St Laurel, MS 39440-3548	5/11/06	5619	\$366.25	Books and Records Claim	Disallow and Expunge
Lavezzi Machine Works Inc	999 Regiency Dr Glendale Hts, IL 60139-2281	5/5/06	4946	\$150.00	Books and Records Claim	Disallow and Expunge
Lawrence Angus Controls Inc	275 Cooper Ave Ste 105 Tonawanda, NY 14150-6643	4/28/06	3041	\$3,090.00	Books and Records Claim	Disallow and Expunge
Lawrence E Kerr	5 Blue Mt Rd Oswegatchie, NY 13670-9745	5/25/06	6824	\$3,500.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Lee Spring Co	Lee Spring Co 1462 62nd St Brooklyn, NY 11219-5477	4/27/06	2971	\$491.00	Books and Records Claim	Disallow and Expunge
Lee Steel Corp	6400 Varney Detroit, MI 48211	4/28/06	3132	\$2,971.07	Books and Records Claim	Disallow and Expunge
Letavis Enterprises Inc	8478 Miller Rd Swartz Creek, MI 48473	5/8/06	5048	\$1,913.47	Books and Records Claim	Disallow and Expunge
Lindsay Rw Inc	581 Rock Beach Rd Rochester, NY 14617	5/5/06	4947	\$91.87	Books and Records Claim	Disallow and Expunge
Liquidity Solutions Inc	DbA Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	2/14/06	1993	\$1,488.03	Books and Records Claim	Disallow and Expunge
Lock City Supply Inc	PO Box 481 Lockport, NY 14094	5/16/06	5969	\$1,223.60	Books and Records Claim	Disallow and Expunge
Logic Solutions Inc	2929 Plymouth Rd Ste 207 Ann Arbor, MI 48105	6/20/06	8283	\$4,020.00	Books and Records Claim	Disallow and Expunge
M & N Plastics	6450 Dobry Dr Sterling Heights, MI 48314	7/5/06	8913	\$871.89	Books and Records Claim	Disallow and Expunge
Ma Bo Di Boschi Sandro E C Snc	Via Enrico Mattei 84 22 Bologna, 40133 Italy	7/28/06	12382	\$974.55	Books and Records Claim	Disallow and Expunge
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	12/19/05	1191	\$979.20	Books and Records Claim	Disallow and Expunge
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	12/19/05	1192	\$136.00	Books and Records Claim	Disallow and Expunge
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	12/19/05	1193	\$1,485.86	Books and Records Claim	Disallow and Expunge
Maple Mold Technologies	1985 Northfield Dr Rochester Hills, MI 48309	7/25/06	10856	\$2,010.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Mass Precision	Sue anna X328 x308 2110 Oakland Rd San Jose, CA 95131	5/1/06	3970	\$730.80	Books and Records Claim	Disallow and Expunge
Matthews International Corp	2 Northshore Ctr Pittsburgh, PA 15212	5/1/06	4158	\$418.00	Books and Records Claim	Disallow and Expunge
Mawdi	Attn Credit Dept 601 Vickers St Tonawanda, NY 14151	3/28/06	2428	\$1,030.31	Books and Records Claim	Disallow and Expunge
Maxell Corporation Of America	Joseph DeFed 22 08 State Route 208 103 Fair Lawn, NJ 07410	5/19/06	6345	\$1,200.00	Books and Records Claim	Disallow and Expunge
Maxon Corp	201 E 18th St Muncie, IN 47302-4199	5/1/06	3936	\$2,418.00	Books and Records Claim	Disallow and Expunge
McNichols Company	Attn Dwight Glisson PO Box 30300 Rmt Add Chg 1 01 Tbk Ltr Tampa, FL 33630-3300	4/27/06	2891	\$386.00	Books and Records Claim	Disallow and Expunge
Mcpc Inc	Miami Computer Products & Cons 21555 Drake Rd Cleveland, OH 44149	7/18/06	9797	\$1,888.64	Books and Records Claim	Disallow and Expunge
MDO Imaging Associates	MDO Imaging Associates 8316 Reliable Pkwy Chicago, IL 60686	5/23/06	6711	\$19.00	Books and Records Claim	Disallow and Expunge
Melco Engraving Inc Eft	1809 Rochester Industrial Dr Rochester Hills, MI 48309	5/1/06	3685	\$1,825.00	Books and Records Claim	Disallow and Expunge
Mercury Marine	1939 Pioneer Rd PO Box 1939 Fond Du Lac, WI 54936	5/5/06	4851	\$2,092.30	Books and Records Claim	Disallow and Expunge
Mercury Waste Solutions	Mercury Waste Solutions 302 N Riverfront Dr Mankato, MN 56001	11/14/05	547	\$799.60	Books and Records Claim	Disallow and Expunge
Metro Weighing And Automation	7641 Holland Rd Taylor, MI 48180	5/10/06	5449	\$1,178.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Michigan Department Of	Labor Bureau Of Construct Code PO Box 30255 Lansing, MI 48909	5/23/06	6661	\$25.00	Books and Records Claim	Disallow and Expunge
Michigan Department Of Labor Bureau Of Construct Code	PO Box 30255 Lansing, MI 48909	5/23/06	6662	\$25.00	Books and Records Claim	Disallow and Expunge
Michigan Dept Of Consumer & In	Michigan Bureau Of Constrc Cod PO Box 30255 Lansing, MI 48909	5/23/06	6660	\$25.00	Books and Records Claim	Disallow and Expunge
Michigan State Of	Box 30255 Lansing, MI 48909	5/23/06	6659	\$25.00	Books and Records Claim	Disallow and Expunge
Midland Recycling	360 S Main St Sand Springs, OK 74063	4/24/06	2721	\$400.00	Books and Records Claim	Disallow and Expunge
Midway Industries	PO Box 303 Utica, NY 13502	4/28/06	3311	\$1,662.52	Books and Records Claim	Disallow and Expunge
Midwest Paper Specialties Co	5403 Hwy 930 E Fort Wayne, IN 46803	5/8/06	5337	\$245.65	Books and Records Claim	Disallow and Expunge
Midwest Rubber Company formerly known as Newcor Rubber and Plastic Inc	c o Kristine King Controller Midwest Rubber Company 3525 Range Line Road PO Box 98 Deckerville, MI 48427-0098	5/10/06	5512	\$1,250.00	Books and Records Claim	Disallow and Expunge
Mississippi State Tax Commission	Bankruptcy Section PO Box 22808 Jackson, MS 39225-2808	7/31/06	15541	\$17,280.33	Books and Records Claim	Disallow and Expunge
Monroe Community College Bursars Office	PO Box 92807 Rochester, NY 14692-8907	4/28/06	3215	\$380.00	Books and Records Claim	Disallow and Expunge
Monroe Radiology	Monroe Radiology PO Box 79001 Dept 1395 Detroit, MI 48279	5/23/06	6712	\$180.00	Books and Records Claim	Disallow and Expunge
Montgomery County Treasurer	451 W Third St Dayton, OH 45422-0476	6/26/06	8536	\$6,662,880.88	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Motoman Inc	805 Liberty Ln W Carrollton, OH 45449	5/31/06	7230	\$2,391.75	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/16/05	609	\$594.50	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/16/05	610	\$825.06	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/16/05	611	\$88.84	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/16/05	612	\$1,483.29	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/16/05	613	\$39.30	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/16/05	614	\$125.41	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/16/05	615	\$1,087.44	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/16/05	617	\$398.05	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/16/05	622	\$41.22	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/16/05	627	\$71.26	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/23/05	835	\$22,448.21	Books and Records Claim	Disallow and Expunge
MSC Industrial Supply Co	MSC Industrial Supply Co 75 Maxess Rd Melville, NY 11747	11/23/05	836	\$6,534.94	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Nash Elmo Industries Llc	9 Trefoil Dr Trumbull, CT 06611	4/28/06	3365	\$20,700.00	Books and Records Claim	Disallow and Expunge
Nelson Jay N Inc	Nelson Trane 5335 Hill 23 Dr Flint, MI 48507-3906	5/2/06	4398	\$1,800.00	Books and Records Claim	Disallow and Expunge
Neosong Usa Inc	718 W Longview Ln Palatine, IL 60067	5/8/06	5053	\$2,502.00	Books and Records Claim	Disallow and Expunge
Neutronic Stamping & Plating	Ms Ana Pedemonte 10550 Lawson River Ave Fountain Valley, CA 92708	2/27/06	2123	\$792.50	Books and Records Claim	Disallow and Expunge
Neuxpower Digital Marketing	Nona Simpson Studio 400 Highgate Studios 53-79 Highgate Rd London, NW5 ITL	6/15/06	8002	\$104.55	Books and Records Claim	Disallow and Expunge
New Technology Investments Inc Db Scanonline	PO Box 2401 Albemarle, NC 28002	5/15/06	5874	\$2,975.16	Books and Records Claim	Disallow and Expunge
Nitto Missouri Acquisition Cor	Permacel Missouri 8485 Prospect Ave Kansas City, MO 64132	7/27/06	11280	\$6,275.46	Books and Records Claim	Disallow and Expunge
Nolan Battery Company Llc	1405 Kuebel St Harahan, LA 70123	5/1/06	4244	\$781.60	Books and Records Claim	Disallow and Expunge
Norma Products Us Inc Eft	31132 Century Dr Wixom, MI 48393	5/1/06	4310	\$210.00	Books and Records Claim	Disallow and Expunge
Northern Tool & Equipment Co I	2800 Southcross Dr Burnsville, MN 55306	5/16/06	6090	\$137.54	Books and Records Claim	Disallow and Expunge
Northwestern University Division Of Student Finance	619 Clark St Evanston, IL 60208	7/31/06	14823	\$28,004.00	Books and Records Claim	Disallow and Expunge
Ny State Thruway Authority	Ny State Thruway Authority 200 Southern Blvd Albany, NY 12209	6/23/06	8440	\$25.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Office Depot Inc	Attn Bankruptcy Dept 2200 Old Germantown Rd Delray Beach, FL 33445	5/9/06	5393	\$61,798.63	Books and Records Claim	Disallow and Expunge
Oliver Chemical Co Inc Eft	2908 Spring Grove Ave Cincinnati, OH 45225	6/2/06	7353	\$1,086.00	Books and Records Claim	Disallow and Expunge
Olympic Coaters Inc	354 Humberline Dr Etobicoke, ON M9W 5S3 Canada	10/21/05	74	\$154,240.21	Books and Records Claim	Disallow and Expunge
Onyx Environmental Services Electronics Recycling Div	Onyx Environmental Services ERD 1275 Mineral Springs Dr Port Washington, WI 53074	3/21/06	2344	\$1,213.39	Books and Records Claim	Disallow and Expunge
Pankin International Ltd	Jayson D Pankin 1033 Bedford Rd Grosse Pointe Pk, MI 48230	7/24/06	10442	\$248.63	Books and Records Claim	Disallow and Expunge
Park Plaza Radiology	PO Box 2995 Indianapolis, IN 46206	5/23/06	6728	\$167.00	Books and Records Claim	Disallow and Expunge
Park Plaza Radiology	PO Box 2995 Indianapolis, IN 46206	7/31/06	15249	\$69.00	Books and Records Claim	Disallow and Expunge
Park Plaza Radiology	PO Box 2995 Indianapolis, IN 46206	7/31/06	15250	\$122.00	Books and Records Claim	Disallow and Expunge
Parker Machinery Movers Equip	2024 Hillside Ave Indianapolis, IN 46218	6/19/06	8165	\$4,360.00	Books and Records Claim	Disallow and Expunge
PCB Piezotronics	c o Damon & Morey LLP 1000 Cathedral PI 298 Main St Buffalo, NY 14202	4/3/06	2483	\$1,720.15	Books and Records Claim	Disallow and Expunge
Pennengineering Motion Technologies	Amtek Pitman Inc 343 Godshall Dr Harleysville, PA 19438	6/19/06	8231	\$840.30	Books and Records Claim	Disallow and Expunge
Pennsylvania Department of Revenue	Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946	12/29/05	1365	\$25,221.31	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Pennsylvania Department of Revenue	Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946	2/27/06	2139	\$79,733.05	Books and Records Claim	Disallow and Expunge
Phoenix Analysis & Design Technologies	Phoenix Analysis & Design Technologies 7755 S Research Dr Ste 110 Tempe, AZ 85284-1803	11/14/05	548	\$3,700.00	Books and Records Claim	Disallow and Expunge
Plc Direct By Koyo Inc	Automationdirectcom 3505 Hutchinson Rd Rmt Chg 8 1 00 Letter KI Cumming, GA 30040	5/1/06	3859	\$234.74	Books and Records Claim	Disallow and Expunge
Polycraft Products	Ellie Bundy 5511 State Route 128 Cleves, OH 45002	5/22/06	6609	\$510.00	Books and Records Claim	Disallow and Expunge
Porter Engineered Systems Ohio	6225 Cochran Rd Solon, OH 44139-3307	5/12/06	5747	\$976.98	Books and Records Claim	Disallow and Expunge
Powell Company The	Angie Garver 3255 St. Johns Rd Lima, OH 45004	5/26/06	6882	\$1,101.60	Books and Records Claim	Disallow and Expunge
Power Tools and Abrasives Inc Ef	PO Box 1301 North Tonawanda, NY 14120	4/28/06	3127	\$702.84	Books and Records Claim	Disallow and Expunge
Pratt And Whitney Measurement	66 Douglas St Bloomfield, CT 06002-361	5/8/06	5218	\$1,132.33	Books and Records Claim	Disallow and Expunge
Praxair Mrc Eft	1500 Polco St Indianapolis, IN 46224	6/19/06	8199	\$2,835.00	Books and Records Claim	Disallow and Expunge
Pro Seal Inc	Pro Seal Service Group 35 W Silverdome Indust Pontiac, MI 48342	5/22/06	6617	\$4,813.23	Books and Records Claim	Disallow and Expunge
Pro Tech Industries Eft	6079 Birch Dr Flint, MI 48507	5/2/06	4484	\$3,250.00	Books and Records Claim	Disallow and Expunge
Productive Tool Products Inc	1075 Headquarters Pk Dr St Louis, MO 63026	5/1/06	4229	\$1,570.64	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Professional Landscaping Services a Division of Professional Grounds Services LLC	23077 Greenfield Rd Ste 107 Southfield, MI 48075	7/28/06	12208	\$4,284.12	Books and Records Claim	Disallow and Expunge
Protection One	Creditors Bankruptcy Service PO Box 740933 Dallas, TX 75374	2/28/06	2146	\$224.75	Books and Records Claim	Disallow and Expunge
Pva Tepla America Inc	251 Corporate Ter Corona, CA 91719	6/27/06	8634	\$3,342.25	Books and Records Claim	Disallow and Expunge
Pyramid Logistics Group	Delphi 925 Industrial Park Rd Brookhaven, MS 39601	12/12/05	1115	\$906.23	Books and Records Claim	Disallow and Expunge
Pyramid Logistics Group	Shannon Looney Shannon Looney Pyramid Logistics Group 200 Collins St Memphis, TN 38112	12/12/05	1115	\$906.23	Books and Records Claim	Disallow and Expunge
Pyrotek Incorporated	1285 Claremont Rd Carlisle, PA 17013	7/26/06	11189	\$72.00	Books and Records Claim	Disallow and Expunge
Pyrotek Incorporated	Pyrotek Incorporated 9503 E Montgomery Ave Spokane, WA 99206	7/26/06	11189	\$72.00	Books and Records Claim	Disallow and Expunge
Quality Inspection Service Inc	37 Franklin St Ste 400 Buffalo, NY 14202	5/5/06	4872	\$2,280.00	Books and Records Claim	Disallow and Expunge
R J Glass	R J Glass 1212 Mill Rd Duncansville, PA 16635	12/27/05	1317	\$15,299.02	Books and Records Claim	Disallow and Expunge
Ralph McElroy & Associates Ltd Ralph McElroy Translation Co	Ralph McElroy Translation Co 910 West Ave Austin, TX 78701	1/30/06	1712	\$8,283.00	Books and Records Claim	Disallow and Expunge
Ranger Distributing Inc	286 Commerce Pk Dr Ridgeland, MS 39157	5/8/06	5096	\$163.70	Books and Records Claim	Disallow and Expunge
Ranger Distributing Inc	Addr 9 99 8008442100 286 Commerce Pk Dr Ridgeland, MS 39157	5/8/06	5097	\$1,353.90	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Rayplex Limited Eft	Fmly Oshawa Glass Fibre Prod 341 Durham Court Oshawa, ON L1J 1W8 Canada	5/10/06	5485	\$2,658.95	Books and Records Claim	Disallow and Expunge
Rco Technologies LLC	c o RCO Engineering Inc 29250 Calahan Roseville, MI 48066-1849	7/25/06	10886	\$1,686.00	Books and Records Claim	Disallow and Expunge
Real Reel Corp The	Sus Rap 4010 Suburban Dr Danville, VA 24540-001	6/2/06	7349	\$219.47	Books and Records Claim	Disallow and Expunge
Reeves G P Inc	12764 Greenly St Holland, MI 49424	5/10/06	5506	\$2,296.00	Books and Records Claim	Disallow and Expunge
Reid Supply Company Eft	PO Box 179 Muskegon, MI 49443-0179	5/12/06	5701	\$325.88	Books and Records Claim	Disallow and Expunge
Reid Tool Supply Co	PO Box 179 Muskegon, MI 49443	4/27/06	2955	\$283.98	Books and Records Claim	Disallow and Expunge
Reliable Tin Shop Inc	3825 5th Ct N Birmingham, AL 35222	6/30/06	8829	\$359.17	Books and Records Claim	Disallow and Expunge
Roberts Wesleyan College Office Of Students Accounts	2301 Westside Dr Rochester, NY 14624-1997	5/8/06	5127	\$1,488.00	Books and Records Claim	Disallow and Expunge
Robinson Salt Supply	1202 Pine Knoll Court Miamisburg, OH 45342	5/8/06	5107	\$357.28	Books and Records Claim	Disallow and Expunge
Rose Moving & Storage Co Inc	10421 Ford Rd Dearborn, MI 48126	5/2/06	4457	\$3,016.35	Books and Records Claim	Disallow and Expunge
Roto Rooter Sewer Drain Svc	2549 Stanley Ave Dayton, OH 45404-2730	5/1/06	3775	\$3,234.07	Books and Records Claim	Disallow and Expunge
Russell Reynolds Associates Inc	Charles E Boulbol Pc 26 Broadway 17th Fl New York, NY 10004	7/28/06	11812	\$77,708.66	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Russell Reynolds Associates Inc	Russell Reynolds Associates Inc Russell Reynolds Associates Inc 200 Park Ave New York, NY 10166	7/28/06	11812	\$77,708.66	Books and Records Claim	Disallow and Expunge
Satellink Communications Inc	1100 Northmeadow Pkwy Ste 100 Roswell, GA 30076	5/1/06	3804	\$164.39	Books and Records Claim	Disallow and Expunge
Schenker Inc	Schenker Inc 965 Norfolk Sq Norfolk, VA 23502	11/21/05	715	\$1,646.60	Books and Records Claim	Disallow and Expunge
Seahorse Transport Inc	PO Box 3767 Brownsville, TX 78523	10/17/05	32	\$20,600.68	Books and Records Claim	Disallow and Expunge
Sheffco Inc	N 27 W23310 Roundy Dr Pewaukee, WI 53072	11/7/05	402	\$1,000.00	Books and Records Claim	Disallow and Expunge
Sherry Laboratories Oklahoma	PO Box 569 Daleville, IN 47334	5/15/06	5892	\$754.00	Books and Records Claim	Disallow and Expunge
Sherry Laboratories Oklahoma	Sherry Laboratories Oklahoma 3100 North Hemlock Circle Broken Arrow, OK 74012	5/15/06	5892	\$754.00	Books and Records Claim	Disallow and Expunge
Sherwin Williams Co	Attn Financial Service Center 11840 N 28th Dr Ste 101 Phoenix, AZ 85029	5/10/06	5564	\$122.59	Books and Records Claim	Disallow and Expunge
Shin Etsu Polymer America Inc	5600 Mowry School Rd Ste 320 Newark, CA 94560	7/27/06	11595	\$1,015.00	Books and Records Claim	Disallow and Expunge
Shook & Fletcher Insulation Co Inc	Shook & Fletcher Insulation Co Inc PO Box 380501 Birmingham, AL 35238	5/1/06	4186	\$1,612.80	Books and Records Claim	Disallow and Expunge
Sierra Instruments Inc	5 Harris Court Bldg Lm s K100 Monterey, CA 93940	4/27/06	2886	\$2,166.30	Books and Records Claim	Disallow and Expunge
Sierra Liquidity Fund LLC Assignee Bales Company Assignor	Sierra Liquidity Fund LLC 2699 White Rd Ste 255 Irvine, CA 92614	7/31/06	14675	\$3,160.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Singatron Ent Co Ltd	13925 Magnolia Ave Chino, CA 91710	4/28/06	3284	\$150.00	Books and Records Claim	Disallow and Expunge
SK Check Cashing Inc	Attn John M Hegedus 874 Hamilton St Somerset, NJ 08873	6/13/06	7857	\$541.49	Books and Records Claim	Disallow and Expunge
Skytel Corp	Attn John Davis Skytel Corporation 500 Clinton Center Dr Clinton, MS 39056	6/23/06	8449	\$1,148.57	Books and Records Claim	Disallow and Expunge
Sonic Tech Incorporated	Schafer Mark 23 Brookline Court Amber, PA 19002	7/31/06	14254	\$3,789.04	Books and Records Claim	Disallow and Expunge
Southwest Research Institute	6220 Culebra Rd San Antonio, TX 78228-0510	7/28/06	12109	\$797.40	Books and Records Claim	Disallow and Expunge
Southwestern Industrial Contractors and Rigging	RK Moseley Controller Southwestern Industrial Contractors and Riggers 7155 Industrial Ave El Paso, TX 79915	11/18/05	663	\$350.00	Books and Records Claim	Disallow and Expunge
Spec Tool Co	389 E Division Sparta, MI 49345-1334	6/30/06	8817	\$81.50	Books and Records Claim	Disallow and Expunge
St Joseph Water	2587 Rockwell Dr Brownsville, TX 78521	5/11/06	5645	\$126.33	Books and Records Claim	Disallow and Expunge
State Farm Insurance	PO Box 2371 Bloomington, IL 61702-2371	7/25/06	10828	\$3,137.86	Books and Records Claim	Disallow and Expunge
State Of Michigan C O Mi Dept Of Consumer and Inds	Bureau Of Construction Codes PO Box 30255 Lansing, MI 48909	5/23/06	6658	\$25.00	Books and Records Claim	Disallow and Expunge
State of New Jersey Department of Treasury	Division of Taxation PO Box 245 Trenton, NJ 08695-0245	7/28/06	12029	\$1,320,678.63	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
State University Of New York	Suny At Buffalo B 1 Square Hall 3435 Main St Buffalo, NY 14214	7/17/06	9641	\$1,950.00	Books and Records Claim	Disallow and Expunge
Stelwire Ltd	PO Box 2030 Hamilton, ON L8N 3T1 Canada	2/28/06	2147	\$4,045.68	Books and Records Claim	Disallow and Expunge
Steve Farmer	10995 Pkland Ct Fishers, IN 46038	4/27/06	2948	\$300.00	Books and Records Claim	Disallow and Expunge
Stonehill Institutional Partners LP	co Stonehill Capital Management 885 Third Ave 30th Fl New York, NY 10022	7/31/06	15207	\$2,800.00	Books and Records Claim	Disallow and Expunge
Stratix	Libby Butler 30 Technology Pkwy S Ste 500 Norcross, GA 30092	5/26/06	6888	\$605.71	Books and Records Claim	Disallow and Expunge
Stratix	Stratix Corporation 4920 Avalon Ridge Pkwy No 600 Norcross, GA 30071	5/26/06	6888	\$605.71	Books and Records Claim	Disallow and Expunge
Strem Chemicals Inc	7 Mulliken Way Dexter Industrial Pk Newburyport, MA 01950-4098	5/1/06	3962	\$121.00	Books and Records Claim	Disallow and Expunge
Superior Die Set Corp	900 W Drexel Ave Oak Creek, WI 53154	1/9/06	1467	\$82.45	Books and Records Claim	Disallow and Expunge
SWH Enterprises Inc Super Warehouse	Accounts Receivable 739 Design Ct Ste 500 Chula Vista, CA 91911	2/17/06	2052	\$342.99	Books and Records Claim	Disallow and Expunge
Systems & Engineering PC	Systems & Engineering PC 200 John James Audubon Pkwy Ste 204 Amherst, NY 14228	6/22/06	8381	\$2,780.00	Books and Records Claim	Disallow and Expunge
T & T Machine Shop Inc	444 Evergreen Rd Fitzgerald, GA 31750	5/1/06	3870	\$1,980.00	Books and Records Claim	Disallow and Expunge
T and A Industrial	Tom Smith 12550 Robin Ln PO Box 1330 Brookfield, WI 53005	5/2/06	4396	\$328.11	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
T Mobile Wireless	attn Bankruptcy Dept PO Box 3410 Bellevue, WA 98015	1/31/06	1737	\$7,999.61	Books and Records Claim	Disallow and Expunge
Tanner Industries Inc Eft	735 Davisville Rd 3rd Fl Southampton, PA 18966	7/31/06	15242	\$1,749.22	Books and Records Claim	Disallow and Expunge
Target Container dba Pratt Industries	Target Container dba Pratt Industries 1800 C Sarasota Business Park Conyers, GA 30013	11/14/05	554	\$6,636.09	Books and Records Claim	Disallow and Expunge
Taylor Controls Inc	10529 Blue Star Hwy PO Box 362 S Haven, MI 49090	4/28/06	3106	\$307.84	Books and Records Claim	Disallow and Expunge
Taylor Kenneth W	Dbas Taylor Meyer Associates LI 2332 Bryant Ave Evanston, IL 60201-2605	5/5/06	4940	\$1,001.02	Books and Records Claim	Disallow and Expunge
Tec Hackett Inc	Tec Hackett Inc PO Box 8830 Fort Wayne, IN 46898	5/22/06	6495	\$1,949.40	Books and Records Claim	Disallow and Expunge
Technical Maintenance Inc	PO Box 965 Oakwood, GA 30566	5/22/06	6555	\$2,775.00	Books and Records Claim	Disallow and Expunge
Technico Inc Eft	766 North River Rd Nw Warren, OH 44483	6/19/06	8158	\$628.00	Books and Records Claim	Disallow and Expunge
Teledyne Technologies Inc	c o Tara J Schleicher 121 SW Morrison Ste 600 Portland, OR 97204	7/31/06	15615	\$539.82	Books and Records Claim	Disallow and Expunge
Tenatronics Ltd Eft	Sterling Manufacturing Co 3500 Carnegie Ave Cleveland, OH 44115	5/5/06	4934	\$218,336.17	Books and Records Claim	Disallow and Expunge
Textron Financial Corporation	Textron Financial Corp Attn Leonard LaCagnin 11575 Great Oaks Way Ste 210 Alpharetta, GA 30022	7/28/06	12956	\$288,679.23	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
The Eraser Co Inc	The Eraser Co Inc PO Box 4961 Syracuse, NY 13221	12/27/05	1326	\$305.00	Books and Records Claim	Disallow and Expunge
The Worth Company	PO Box 88 214 Sherman Ave Stevens Point, WI 54481	5/1/06	3508	\$3,361.50	Books and Records Claim	Disallow and Expunge
Thermo Neslab Instruments Inc	Attn Richard Jones Credit Dept 25 Nimble Hill Rd Newington, OH 03801	7/17/06	9692	\$757.12	Books and Records Claim	Disallow and Expunge
Thermotron Industries Div Venturedyne Ltd	Thermotron Industries Div Venturedyne Ltd 291 Kollen Park Dr Holland, MI 49423	11/28/05	856	\$3,538.00	Books and Records Claim	Disallow and Expunge
Thermotron Industries Div Venturedyne Ltd	Thermotron Industries Div Venturedyne Ltd 291 Kollen Park Dr Holland, MI 49423	11/28/05	857	\$4,270.00	Books and Records Claim	Disallow and Expunge
Thorn Gershon Tymann and Bonanni LLP	Thorn Gershon Tymann and Bonanni LLP 5 Wembley Ct New Karner Rd PO Box 15054 Albany, NY 12212	7/18/06	9838	\$2,443.26	Books and Records Claim	Disallow and Expunge
Traffic Tech Inc	Traffic Tech Inc 6665 Cote de Liesse Montreal, Que H4T 1Z5 CANADA	11/9/05	464	\$1,500.00	Books and Records Claim	Disallow and Expunge
Trans4 Logistics	Trans4 Logistics 297 Rutherford Rd S Brampton, ON L6W 3J8 Canada	11/28/05	877	\$1,200.00	Books and Records Claim	Disallow and Expunge
Trevarrow Hardware & Plumbing	97 West Long Lake Rd Troy, MI 48098	7/5/06	8992	\$322.16	Books and Records Claim	Disallow and Expunge
Tri City Industrial Power Inc	Remove Eft 5 20 Name Chg PO Box 576 W Carrollton, OH 45449	6/5/06	7454	\$90.00	Books and Records Claim	Disallow and Expunge
Trs Inc	6330 Silver Star Rd Orlando, FL 32818-3119	5/26/06	6904	\$248.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Trumble County Treasurer	160 High St Nw Warren, OH 44481	7/10/06	9209	\$137,137.62	Books and Records Claim	Disallow and Expunge
TT Electornics OPTEK Technology	David M Schilli Robinson Bradshaw & Hinson P A 101 N Tryon St Ste 1900 Charlotte, NC 28246	7/5/06	9038	\$3,726.93	Books and Records Claim	Disallow and Expunge
Underwood Fire Equipment Inc	PO Box 43 Novi, MI 48376	7/17/06	9664	\$2,842.56	Books and Records Claim	Disallow and Expunge
Underwoods Towing Inc	2260 S Tod Ave Warren, OH 44485	5/1/06	3960	\$65.00	Books and Records Claim	Disallow and Expunge
United States Plastic Corp	United States Plastic Corp 1390 Neubrecht Rd Lima, OH 45801	5/1/06	4215	\$447.06	Books and Records Claim	Disallow and Expunge
United Way Of Clinton Cty	31 West Main St Wilmington, OH 45177	6/5/06	7490	\$52.00	Books and Records Claim	Disallow and Expunge
Univar USA Inc	Univar USA Inc PO Box 34325 Seattle, WA 98124-1325	12/28/05	1350	\$1,436.62	Books and Records Claim	Disallow and Expunge
Universal Conservation Llc	PO Box 637 Wharton, NJ 07885	4/28/06	3110	\$417.40	Books and Records Claim	Disallow and Expunge
University of Wisconsin Parkside	Board of Regents of the University of Wisconsin System 1860 Van Hise Hall 1220 Linden Dr Madison, WI 53706-1559	7/10/06	9168	\$912.75	Books and Records Claim	Disallow and Expunge
Uptmor Matthew	6361 Leuen Saginaw, MI 48604	7/31/06	13587	\$3,400.00	Books and Records Claim	Disallow and Expunge
Usa Mobility Inc	Metrocall 890 E Heinberg Street Pensacola, FL 32502	5/31/06	7169	\$3.73	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Uti Corp	Utitec Div 169 Callender Rd Watertown, CT 06795-162	6/26/06	8485	\$19,281.55	Books and Records Claim	Disallow and Expunge
Valley Solvents and Chemicals	PO Box 18 Combes, TX 78535	5/8/06	5294	\$1,355.20	Books and Records Claim	Disallow and Expunge
Vibromatic Co Inc	1301 S 6th St Noblesville, IN 46060	5/1/06	4218	\$360.00	Books and Records Claim	Disallow and Expunge
Visual Productions Inc	24050 Northwestern Hwy Southfield, MI 48075	5/1/06	4213	\$4,049.27	Books and Records Claim	Disallow and Expunge
Vortex Technology Inc	PO Box 1030 Akron, OH 44309-1030	7/31/06	15355	\$372.00	Books and Records Claim	Disallow and Expunge
Vwr Scientific	PO Box 640169 Pittsburgh, PA 15264-0169	6/20/06	8245	\$4,547.40	Books and Records Claim	Disallow and Expunge
Vwr Scientific	VWR International Inc VWR International Inc 1230 Kennestone Cir Marietta, GA 30066	6/20/06	8245	\$4,547.40	Books and Records Claim	Disallow and Expunge
W Kintz Plastics Inc	1 Caverns Rd Howes Cave, NY 12092	5/5/06	4886	\$631.70	Books and Records Claim	Disallow and Expunge
Wallover Oil Hamilton Inc	Wallover Oil Hamilton Inc 21845 Drake Rd Stongsville, OH 44149	3/24/06	2396	\$19,677.00	Books and Records Claim	Disallow and Expunge
Wallover Oil Hamilton Inc	Wallover Oil Hamilton Inc 21845 Drake Rd Stongsville, OH 44149	3/24/06	2397	\$5,382.70	Books and Records Claim	Disallow and Expunge
Wallover Oil Hamilton Inc	Wallover Oil Hamilton Inc 21845 Drake Rd Stongsville, OH 44149	3/24/06	2398	\$5,454.90	Books and Records Claim	Disallow and Expunge
Wallover Oil Hamilton Inc	Wallover Oil Hamilton Inc 21845 Drake Rd Stongsville, OH 44149	3/24/06	2399	\$8,265.75	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Walter Grinders Inc Eft	PO Box 223061 Pittsburgh, PA 15251-3061	5/2/06	4423	\$1,530.00	Books and Records Claim	Disallow and Expunge
Walter Grinders Inc Eft	Walter Grinders Inc 5160 Lad Land Dr Fredericksburg, VA 22407-8702	5/2/06	4423	\$1,530.00	Books and Records Claim	Disallow and Expunge
Warehouse Equipment Products	Warehouse Equipment Products 21 S Jefferson St PO Box 119 Minster, OH 45865	5/30/06	7057	\$1,203.75	Books and Records Claim	Disallow and Expunge
Warren Fire Equipment Inc	6880 Tod Ave Warren, OH 44481-8628	4/28/06	3391	\$1,380.40	Books and Records Claim	Disallow and Expunge
Washington Mills Electro Min Corp	PO Box 423 Niagara Falls, NY 14302	5/10/06	5495	\$1,584.00	Books and Records Claim	Disallow and Expunge
Washington Patent Services Inc	Add Chng Ltr Mw 593189362 The Office Complex Of Pasadena 933 Oleander Way South Ste 3 South Pasadena, FL 33707	5/10/06	5467	\$436.00	Books and Records Claim	Disallow and Expunge
Waynes Industrial Service	1409 Ave H East Grand Prairie, TX 75050	5/31/06	7209	\$233.50	Books and Records Claim	Disallow and Expunge
Weiler Welding Company Inc	324 E Second St Dayton, OH 45402-172	5/1/06	3924	\$4,724.12	Books and Records Claim	Disallow and Expunge
Weingarten Realty Investors	Attn Jenny J Hyun Esq 2660 Citadel Plaza Dr Houston, TX 77008	7/24/06	10281	\$151.06	Books and Records Claim	Disallow and Expunge
Westland Corporation Eft	1735 S Maize Rd Wichita, KS 67209	5/15/06	5824	\$1,000.00	Books and Records Claim	Disallow and Expunge
Weston Darwin L DbA Exportalert	224 W Maple Ave El Segundo, CA 90245	4/28/06	3147	\$75.00	Books and Records Claim	Disallow and Expunge
Whiteside Communication Management	Attn Lisa Whiteside 1938 Burdette Ferndale, MI 48220	2/3/06	1766	\$1,760.00	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
				Asserted Claim		
Name	Address	Date Filed	Claim Number	Amount	Basis For Objection	Treatment of Claim
Whiteside Communication Management	Attn Lisa Whiteside 1938 Burdette Ferndale, MI 48220	2/3/06	1767	\$2,940.00	Books and Records Claim	Disallow and Expunge
Williams Scotsman Inc	8211 Town Ctr Dr Baltimore, MD 21236	3/6/06	2200	\$878.90	Books and Records Claim	Disallow and Expunge
Winters M L Co	8467 E Loch Lomand Pico Rivera, CA 90660-2508	4/24/06	2728	\$242.67	Books and Records Claim	Disallow and Expunge
Wood Products Mfg & Recycling	920 E Collins Eaton, CO 80615	7/31/06	15275	\$490.00	Books and Records Claim	Disallow and Expunge
Woodpecker Industries	242 McBride Pk Dr Harbor Springs, MI 49740	5/4/06	4622	\$1,220.00	Books and Records Claim	Disallow and Expunge
Ziegler Bolt and Nut House	PO Box 80369 Canton, OH 44708-0369	5/16/06	6067	\$3,546.65	Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Asserted Claim						
Name	Address	Date Filed	Claim Number	Amount	Basis For Objection	Treatment of Claim
Ajax Tocco Magnethermic Corp	1745 Overland Ave Ne Warren, OH 44483-2860	8/9/06	15934	\$2,198.75	Untimely Books and Records Claim	Disallow and Expunge
Eastman Fire Protection Eft	1450 Souter Troy, MI 48083	10/2/06	16344	\$36.62	Untimely Books and Records Claim	Disallow and Expunge
Goodman G F & Son Inc	Two Ivybrook Blvd Ivyland, PA 18974	8/9/06	16048	\$3,512.65	Untimely Books and Records Claim	Disallow and Expunge
Lawrence Brenda	PO Box 685 Davison, MI 48423	8/28/06	16271	\$0.00	Untimely Books and Records Claim	Disallow and Expunge
Magnatag Visible Systems	2031 Oneill Rd Macedon, NY 14502	11/3/06	16402	\$1,154.00	Untimely Books and Records Claim	Disallow and Expunge
Rema Tip Top north America Inc	Engineered Belt Products Div 119 Rockland Ave Northvale, NJ 07647	8/9/06	16169	\$1,329.80	Untimely Books and Records Claim	Disallow and Expunge
Stephanie Gray	John C Pfau PO Box 9070 Youngstown, OH 44513	10/24/06	16384	\$1,000,000.00	Untimely Books and Records Claim	Disallow and Expunge
T Systems International Gmbh	Attn Andrea Jenner Lademannbogen 21 23 D 22339 Hamburg Germany, Germany	8/9/06	16188	\$670.00	Untimely Books and Records Claim	Disallow and Expunge
TBF Financial LLC	520 Lake Cook Rd Ste 510 Deerfield, IL 60015	11/16/06	16421	\$3,939.18	Untimely Books and Records Claim	Disallow and Expunge
Tedea Huntleigh International	5 Zoran St New Industrial Zone Netanya, 42506 Israel	10/2/06	16342	\$2,550.00	Untimely Books and Records Claim	Disallow and Expunge
Thermo Electron Scientific Instruments LLC	Thermo Electron 1400 Northpointe Pkwy Ste 10 West Palm Beach, FL 33407	8/9/06	16115	\$16,518.70	Untimely Books and Records Claim	Disallow and Expunge
Volvo Construction Equipment	2169 Hendersonville Rd PO Box 789 Skyland, NC 28776	8/1/06	15783	\$861.78	Untimely Books and Records Claim	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Allstate Insurance Company	Clark & DiStefano PC 1500 Meetinghouse Rd Sea Girt, NJ 07850	11/27/06	16435	\$11,755.40	Untimely	Disallow and Expunge
City of Bowling Green KY	Treasury Division PO Box 430 Bowling Green, KY 42102-0430	8/21/06	13811	\$12,978.00	Untimely	Disallow and Expunge
Fair Harbor Capital LLC	Fair Harbor Capital LLC 875 Ave of the Americas Ste 2305 New York, NY 10001	9/27/06	16337	\$5,866.50	Untimely	Disallow and Expunge
Los Angeles County Treasurer and Tax Collector	Revenue and Enforcement PO Box 54110 Los Angeles, CA	9/21/06	16332	\$772.74	Untimely	Disallow and Expunge
Marsilli North America Inc Eft	Formerly Cmt Marsilli Inc 11445 Cronridge Dr Owings Mills, MD 21117	9/5/06	16283	\$80,626.37	Untimely	Disallow and Expunge
Monroe Inc	4707 40th St Se Grand Rapids, MI 49512	11/27/06	16429	\$31,151.09	Untimely	Disallow and Expunge
Portage County Water Resou Oh	449 S Meridian St PO Box 812 Ravenna, OH 44266	9/8/06	16292	\$17,967.88	Untimely	Disallow and Expunge
Precision Stampings Inc	500 Egan Ave Beaumont, CA 92223	11/6/06	16405	\$704,081.68	Untimely	Disallow and Expunge
Ritter Engineering Co	100 Williams Dr Zelienople, PA 16063-9698	9/5/06	16285	\$5,822.83	Untimely	Disallow and Expunge
San Benito CISD	Diane W Sanders Linebarger Goggan Blair & Sampson LLP 1949 S IH 35 78741 PO Box 17428 Austin, TX 78760-7428	10/10/06	16357	\$1,314.57	Untimely	Disallow and Expunge
Test America Analytical Testing Corporation Formally Del Mar Analytical	Attn Michael Martinez Director of Corp Credit Collections 17461 Derian Ave Ste 100 Irvine, CA 92614	11/27/06	16430	\$1,050.00	Untimely	Disallow and Expunge
Us Xpress Enterprises Inc Eft	Denise Ware 4080 Jenkins Rd Chattanooga, TN 37421	8/21/06	13806	\$72,704.52	Untimely	Disallow and Expunge

1	2	3	4	5	6	7
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim
Warren County Tax Commissioner	PO Box 189 Warrenton, GA 30828-0189	8/21/06	13809	\$254.20	Untimely	Disallow and Expunge

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your claims identified in the table below should be disallowed and expunged as summarized in that table and described in more detail in the Debtors' Seventh Omnibus Objection to Certain Claims (the "Seventh Omnibus Objection"), a copy of which is enclosed (without exhibits). The Debtors' Seventh Omnibus Objection is set for hearing on February 15, 2007 at 10:00 a.m. (Prevailing Eastern Time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED SEVENTH OMNIBUS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON FEBRUARY 8, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Seventh Omnibus Objection identifies five different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Insufficient Documentation" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Untimely Insufficient Documentation" are those Claims that did not contain sufficient documentation in support of the Claim asserted making it impossible for the Debtors meaningfully to review the asserted Claim and also were not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And

Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books and Records Claim" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books and Records Claim" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely" are those Claims were not timely filed pursuant to the Bar Date Order.

Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim
③	④	⑤	⑥	⑦

If you wish to view the complete exhibits to the Seventh Omnibus Objection, you can do so on www.delphidocket.com. If you have any questions about this notice or the Seventh Omnibus Objection to your claim, please contact Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese). Questions regarding the amount of a claim or the filing of a claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), ARE APPLICABLE TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO OBJECTION BY THE DEBTORS PURSUANT TO THE OBJECTION SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Seventh Omnibus Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (Prevailing Eastern Time) on February 8, 2007. Your Response, if any, to the Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court

in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the claims objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the claim; (v) to the extent that the claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

If you properly and timely file and serve a Response in accordance with the above procedures, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the February 15, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on February 15, 2007 at 10:00 a.m. (Prevailing Eastern Time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO PROVISIONALLY ACCEPT SUCH AMOUNT AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. If no Responses to the Seventh Omnibus Objection are timely filed and served in accordance with the procedures set forth herein and in the Claims Objection Procedures Order, the Bankruptcy Court may enter an order sustaining the Seventh Omnibus Objection without further notice other than notice of the entry of such an order as provided in the Claims Objection Procedures Order. Thus, your failure to respond may forever bar you from sustaining a claim against the Debtors.